MEMORANDA

SUBMITTED TO THE

STATUTORY COMMISSION

BY THE

Government of Burma

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PART I.

Introductory.

Geography.

The province of Burma occupies the western edge of that portion of the continent of Asia which lies between the Bay of Bengal and the China Sea and is known generally as Indo-China. It extends from latitude 9° 58′ north to approximately latitude 28° north, and from longitude 92°. 11′ to longitude 101° 9′ east ; its extreme length is approximately 1,300 miles and its extreme width 700 miles. Its area is about 240,000 square miles, of which some 102,000 square miles consist of hill tracts and areas not under regular administration. In the north the boundary between Burma, Thibet and China has not yet been determined precisely ; the north-western frontier touches Assam, Manipur, the Lushai Hills and the Chittagong Hill Tracts, while the Bay of Bengal forms the western boundary. On the north-east and east Burma marches with the Chinese Province of Yünnan, the Chinese-Shan and the Lao States, the French possessions in Indo-China and the Kingdom of Siam. The southern boundary is the Pakchan river, which divides it from the Siamese portion of the Malay Peninsula.

2. Burma may be divided into three parts—Arakan, the Irrawaddy basin and the old province of Tenasserim. Arakan is the strip of country lying between the Bay of Bengal and the range of hills known as the Arakan Yomas. It comprises the districts of Kyaukpyu, Sandoway and Akyab with the Arakan Hill Tracts, an area of some 16,300 square miles. The northern part of this area is barren hilly country, but in the west and south are rich alluvial plains containing some of the most fertile land in the province. Originally the Arakanese were part of the same stock as the Burmese but they were early separated from the main body. To the east of the Arakan Division and separated from it by the Arakan Yomas lies the Irrawaddy basin, within the limits of which is situated the great part of Burma proper. This part may be regarded as falling into four divisions ; a region of hills to the north, the dry zone, the Irrawaddy delta and the Sittang-Salween area. The highland tract includes the mountainous region round the

sources of the Chindwin river and the upper waters of the Irrawaddy, the Chin Hills and the Shan Plateau. This plateau on the east is connected with the Himalayan system and in addition to forest land possesses much gently-undulating country growing wheat, potatoes and other dry-land crops, and some broad valleys growing rice in swampy fields. On the west the Chin Hills are comparatively small in area and sparsely populated ; they also are linked up with the Himalayan system and, owing to their wild and rugged nature, agriculture consists of primitive hill-side cultivation yielding little more than is required for the actual consumption of the cultivators. Physical conditions have isolated the Chins, but have permitted intercourse by the Shans with China and Burma. The rest of this highland tract to the north is a mass of rugged hills pierced by narrow gorges with swiftly-flowing rivers, where physical conditions discourage or prevent intercourse. The Shans contended with the Burmese for supremacy over this area and for many years dominion rested with them. Relics of their sway still persist in the two small Shan States of Hsawngsup and Singkaling Hkampti high up on the Chindwin, and in the predominance of Shans in the Putao area on the extreme north. The indigenous population, of which the Kachins are the most important, is located chiefly in the hills.

3. To the south of these highlands is the second tract or what is known as the dry zone of Burma. It stretches along both banks of the Irrawaddy from the north of Mandalay to the south of Thayetmyo and lies between the Arakan Yomas on the west and the hills rising up to the Shan plateau on the east. Physically it consists mostly of undulating lowlands, many parts of which are subject to drought, while cultivation has been carried on in large areas only by the aid of irrigation. This tract is the proper home of the Burmese race, formed its permanent sphere of influence in the early days of its struggle for supremacy, and in many ways is still the heart of Burma. The population is essentially Burmese and homogeneous. South of this again lies the third tract, the Irrawaddy Delta, a vast plain some 12,000 square miles in area, falling in a gradual unbroken slope to the sea. There is very little upland and most of the cultivated area is devoted to the wet cultivation of rice. This third tract corresponds roughly with the old Talaing Kingdom.

4. The fourth part, comprising roughly the districts of Toungoo, Salween and Thatôn, lies to the east, a tract of country which, though in all characteristics similar to the Irrawaddy basin, is separated from that river by the Pegu Yomas and forms a separate system draining into the Sittang river. The northern and eastern portions of this tract, which, on the east touches the Salween river, are hilly ; the remainder, on the lower reaches of the Sittang river and towards the confluence of the Salween, Gyaing and Ataran rivers, consists of broad, fertile plains.

5. The third natural division of Burma is the old province of Tenasserim, which, constituted in 1826 with Moulmein as its capital, formed the nucleus from which British rule in Burma has grown. It is a narrow strip of country lying between the Bay of Bengal and the high range of hills which forms the eastern boundary of the province towards Siam. It includes the districts of Amherst, Tavoy and Mergui together with the Mergui Archipelago. The surface of the country is mountainous and much intersected with streams. Tenasserim was

ruled sometimes by Talaings and sometimes by Siamese and was finally wrested from the latter in 1757 A.D. by the Burmese King Alaungpaya.

Mountains.

6. The principal mountain systems of the province may broadly be classified as two, and both start from the labyrinth of hills which lies in the north and extends into Thibet. From the dense ridges which shut off Burma from India one range on the west runs south through the Chin Hills district and is known finally as the Arakan Yomas which separate the Arakan Division from Burma proper and dip to the sea at Cape Negrais in the Bassein District. The second mountain system, east of the Irrawaddy, runs southward through the Shan plateau and continues in ridges along the marches of the Amherst, Tavoy and Mergui Districts to the extreme southerly limit of Burma. Between these two main systems an isolated range of hills known as the Pegu Yomas, rises in the Yamèthin District and running southwards separates the valleys of the Irrawaddy and the Sittang rivers. Near the head of the Irrawaddy delta it branches out into several low terminal hills on the last of which is built the Shwedagon Pagoda in Rangoon. Popa, a detached peak in the Myingyan District, belongs to this system and rises to a height of nearly 5,000 feet; it is interesting as an extinct volcano, a landmark and a subject of superstitious folklore throughout Central Burma.

7. Its hills virtually constitute Burma an island; north and west they effectively cut off Burma from India and Arakan; east and south they prevent intercourse between Burma and the adjacent territories of China and Siam except by a few difficult caravan routes. In the north and south the wild and hilly country is unable to support a large population; the steep hills and swift-flowing rivers render communications difficult, lead to the disintegration of the population and the formation of numerous diverse and petty communities (the number of indigenous races tabulated at the 1921 Census was 128), and favour localised administration at the expense of a strong central government. In the centre where the country is less mountainous, aggregation and development have been easier and the evolution of national life has had more scope.

Rivers.

8. The principal river of Burma is the Irrawaddy. It is formed by the junction about thirty miles north of the town of Myitkyina of two rivers, the Nmai and Mali, which take their rise in the wild tangle of mountains which lies between Burma and Thibet, and traverses the province from north to south, entering the Bay of Bengal through a multiplicity of mouths between Rangoon and Cape Negrais. Up to Bhamo, a distance of 900 miles from the sea, it is navigable throughout the year, and its chief tributary, the Chindwin, is also navigable for steamers for 300 miles from its junction with the Irrawaddy above Pakôkku. Among other tributaries of the Irrawaddy, navigable for country boats for considerable distances, are such streams as the Mogaung, Shweli, Myitnge and the Mu rivers, while in the dry zone there are numerous streams, which in the rains assume at times the proportions of rivers, but in the dry weather are merely wide stretches of sand with the merest trace of water. The two other chief rivers, the Salween and the Sittang, flow like the Irrawaddy from north to south. The former is believed to rise in the unexplored country east of Thibet and flowing in a generally southward direction through the Shan States and Karenni enters the Gulf of Martaban near Moulmein.

Except for short detached reaches it is navigable for less than the last 100 miles of its course. The course of the Sittang is about midway between the valleys of the Irrawaddy and the Salween and it enters the northern apex of the Gulf of Martaban at a point about equidistant from the ports of Rangoon and Moulmein. Its valley is followed by the Rangoon-Mandalay line of railway. .

9. The Gyaing and Ataran flow west and north from the mountains of Siam to unite at Moulmein with the Salween and form the harbour of Moulmein. Both are short rivers but are navigable by country boats almost to the frontier of Siam. The remaining rivers of Tenasserim, the Tavoy, the Tenasserim and the Pakchan, are not navigable for any great distance.

10. Arakan has no rivers of any size, but the coast line is pierced by a number of estuaries, of which the most important are the Na-af, which separates Northern Arakan from Chittagong, the Mayu, the Kaladan and the Lemro.

History.

11. Linguistic and ethnographical researches combine to show that the original home of the Burmese race is to be found in the highlands of Central Asia and that their earliest settlements in Burma were on the Upper Irrawaddy. From their first capital, Tagaung, now a village on the east bank of the Irrawaddy in the Katha District, the immigrants divided into two bodies. The first went westward and after settling on the Chindwin found their way into the valley of the Kaladan river and there founded the Kingdom of Arakan, which was finally extinguished by the Burmese conquest at the close of the 18th century. The second body of settlers went southwards and founded the Kingdom of Prome. The earliest known inhabitants of the southern half of Burma were the people called by the Burmans "Talaings," but by themselves "Mon," a branch of the Mon-Khmer race whose capital was Thatôn. Wars between the Burmans and Talaings were of frequent occurrence, and in 742 A.D., Prome was captured and destroyed by the Talaings. A new kingdom was founded with its capital at Pagan, which till the 13th century remained the centre of the Burmese nation. The most famous of its kings was Anawrata, 1044—1077 A.D., who conquered the Talaings and annexed their country and who by bringing from the Talaing capital, Thatôn, a copy of the Buddhist scriptures became the founder of that religion among his countrymen. Pagan was destroyed by a Chinese invasion and from the 13th till the 16th century Burma was under the rule of a number of Shan and quasi-Shan chiefs ; from this confusion the rulers of Toungoo, in the early years of the 16th century, gradually emerge as kings of Burma, and for the second time a certain measure of unity was achieved. After consolidating his sway over Burma, Bayinnaung, 1551—1581 A.D., conquered the Shan States, Manipur, Chiengmai and Siam. It was in the days of this dynasty that European countries first entered into commercial relations with Burma. In 1519 the Portuguese established factories at Martâbân and Syriam ; in later years the Dutch, the English East India Company and the French, with occasional vicissitudes of expulsion or massacre, had agents and factories at the island of Negrais, at Bassein, Syriam, Prome and Ava, and perhaps Bhamo. Inroads from China and Manipur and a Talaing rebellion brought this Kingdom to an end, and Burma was once more a land of petty states till united for the third time under Alaungpaya, who in 1755 A.D., founded Rangoon to celebrate his conquest of the Talaings. He

died while invading Siam, but his successors overran Manipur, Siam and, in 1784 A.D., Arakan. Continual friction now arose with the British in Chittagong as Arakanese outlaws made inroads from British territory. Finally in 1824 the Burmese invaded Manipur and Assam but were driven out; another army under the great general Maha Bandula was sent to attack Bengal from Arakan but was recalled when the British seized the Tenasserim coast, Martaban and Rangoon. The garrison at Rangoon numbered less than 5,000 but repulsed a massed attack by some 60,000 men under Maha Bandula, and with his death at Danubyu in April 1825, serious resistance was at an end. The treaty of Yandabo, 1826, by which the Burmese ceded Assam, Arakan and Tenasserim to the British closed the First Burmese War.

12. In 1852, owing to a series of outrages committed on British subjects by the Burmese Governor of Rangoon for which all reparation was refused, the Second Burmese War was waged; it ended in December 1852 with the annexation of Pegu. In 1862 Her Majesty's possessions in Burma, namely, the Provinces of Arakan, Pegu, Martaban and Tenasserim, were amalgamated and formed into the Province of British Burma under the administration of a Chief Commissioner. In 1867 a treaty was concluded at Mandalay during the reign of King Mindon between the British and Burmese Governments, providing for the mutual extradition of criminals, the free intercourse of traders and the establishment of permanent diplomatic relations between the two countries. Strained relations however followed the accession of King Thibaw in 1878; general horror was excited by his massacre of the Royal Family; the administration deteriorated and the country was overrun by dacoit bands; a fine of Rs. 23 lakhs was imposed on an English firm in connection with a timber dispute, and while the Government of India was unrepresented at Mandalay the Burmese Court sent embassies to Europe to contract alliances. In October 1885 the Government of India required the King to submit the timber dispute to arbitration, to receive a resident envoy and to submit his relations with foreign powers to British control. On the rejection of this ultimatum Mandalay was occupied practically without resistance and Upper Burma was annexed on the 1st January 1886.

13. Under the Burmese regime the King's power was absolute; the administration was carried on by means of Ministers who were usually known by some appellation having reference to a territorial area or a department of Government made over to their special charge. The whole kingdom was subdivided into districts called *Myo* or townships, which were handed over to these and to less exalted officials, called *Myosa* or "eater of a township," for administrative purposes. The rulers of these townships had to pay fixed annual contributions to the Royal Treasury, and retained whatever they could raise beyond this whether by taxation or otherwise. Distance from the capital, the want of roads and the difficulties of travelling helped to make their position one of semi-independence. No regular salaries were paid to local officials until the time of King Mindon, who decreed that officials of all classes, both civil and military, should be paid by fixed salaries, and also introduced a plan of levying definite and regular taxes. Salaries however were never paid punctually and often not at all. The village community system was adopted by King Mindon as the basis of the revenue administration and the principal item of revenue was the *Thathameda* or household tax,

Administration.

which was levied on all classes throughout the country with the exception of the inhabitants of Mandalay, who were exempt from direct taxation of any kind. Each area liable to assessment was classified according to situation and wealth, and the rate per household was supposed to be based on this classification, but in most cases the maximum rate of Rs. 10 per household was imposed. The tax was collected generally by the local *Thugyi* or headman, and the demand was distributed by the village elders or by specially appointed assessors called *Thamadis*, who settled how much was to be contributed by each individual householder according to his wealth towards the entire satisfaction of the amount claimed. Destitute persons and all incapacitated from work by age or sickness were exempted. While therefore the tax was levied in the form of a house tax it was collected practically in the form of an income-tax. Other sources of revenue were customs, irrigation taxes, tribute from the Shan States and the income from the royal monopolies of teak timber, earth oil and precious stones of all kinds.

14. For general as well as revenue administration the village was the unit. Each village had its headman who had specific duties and responsibilities, and substantial powers to enable him to discharge his functions. In addition to being tax-collector he was village magistrate and sometimes also acted as judge. The village as a whole was held responsible for the payment of the annual revenue demand for its own good order and for defence against dacoits ; it was liable to fine if stolen cattle or other property were traced to its limits, if criminals were harboured, or if it could offer no reasonable excuse for failure to resist an attack by dacoits. The communal feeling was thus strongly developed, and with the comparative weakness of the central authority, local administration was practically unhampered.

15. After the annexation of Upper Burma the *Thathameda* tax was retained and the village system was encouraged, given a legal basis, and finally re-established in Lower Burma also where it had been subordinated to, and almost displaced by, a system of Revenue Circles. With the restoration of order in Upper Burma the usual methods of administration were introduced. In 1897 Burma was created a Lieutenant-Governorship with a separate Government and Legislative Council. The chief executive officers are the Divisional Commissioners, responsible for the working of practically every department of the public service except the Military and the Judicial. Under the Commissioners are the Deputy Commissioners, who except in Rangoon Town, are also District Magistrates and Collectors, and are responsible for the many miscellaneous duties which fall to the principal district officer as the representative of Government. Subordinate to the Deputy Commissioners are Assistant Commissioners from the Burma Commission, Extra Assistant Commissioners from the Burma Civil Service, and Myoôks and Deputy Myoôks from the Subordinate Civil Service who are invested with various magisterial, revenue and in some cases judicial powers. The Myoôks and Deputy Myoôks hold charge of " townships " as the units of revenue and general jurisdiction are called, and are styled Township Officers. Townships are grouped into subdivisions in charge of Subdivisional Officers who are as a rule either Assistant Commissioners or Extra Assistant Commissioners. Of the salaried staff of officials the Township Officers are the ultimate representatives of Government who come into most direct contact with the people. The highest judicial authority in Upper Burma was the Judicial Commissioner and in Lower Burma the Chief Court until

in December 1922 the High Court of Judicature at Rangoon was established by Royal Letters Patent, with jurisdiction as the highest court of civil appeal and of criminal appeal and revision over the whole of Burma exclusive of the Backward Tracts, where the powers of a High Court are vested in the Commissioners within whose charges they fall. Except in a few remote and backward areas civil judicial functions have now been separated from the executive, and the Judicial Services are under the control of the High Court.

16. As constituted in 1897 the Burma Legislative Council consisted of 9 members nominated by the Lieutenant-Governor. This number was increased in 1909 and again in 1920, and finally numbered 30, of whom 2 were elected by the Burma Chamber of Commerce and the Rangoon Trades Association, while of the remaining 28 nominated members 12 might be officials and 2 experts. In addition to its power of legislation, this Council was authorised to discuss the annual financial statement of the Local Government and any matter of general public interest. "The problem of Burma's evolution" was set aside "for separate and future consideration" in the Report on Indian Constitutional Reforms, and in 1918-19 the Local Government formulated a scheme for a constitution in which the Executive was to consist of the Governor, assisted by four Boards, each of which would comprise a non-official President or Minister chosen by the Governor from the Legislative Council, and one official member; certain subjects were to be reserved for the Governor exclusively, and in the others wide powers were to be delegated to the Boards which would not in any respect be responsible to the Legislature; of the ninety-two members of the Legislative Council, 60 per cent were to be elected by indirect election. Considerable correspondence ensued regarding the form of constitution, and it was not till 1921 that it was decided to bring Burma within the purview of the Government of India Act, 1919, on a line with other provinces. Meanwhile great dissatisfaction was caused in Burma by the delay and by the belief that a smaller measure of advance was to be granted than was already in force at the time in India in the shape of Dyarchy. Two deputations were sent to England, political agitation was intensified, organised boycott was freely used and the demands of the extremists rose from Dyarchy to "Dominion Home Rule." The Special Committee appointed to report on the Franchise and the Division of Subjects met with a certain amount of non-co-operation during its investigation of conditions in 1921; its recommendations were in the main approved, and Burma was constituted a Governor's province with a reformed Legislative Council and a Dyarchical system similar to that obtaining in other provinces of India with effect from the 2nd January 1923. The constitution of the Legislative Council is dealt with fully elsewhere; the subjects transferred to the control of the two Ministers are more numerous than in other Provinces and include the Forest Department, which is of great importance to the Province on account of the revenue involved and its close and constant contact with the life of the people.

Backward Tracts.

17. Certain parts of the Province, such as the Shan States, the Chin Hills and the Kachin Hill Tracts, have been excluded from the Reforms under the general title of "backward tracts." These areas are excepted from the authority of the Legislative Council in respect of legislation, of the voting of expenditure, and (except with the Governor's sanction) of interpellation or discussion. The authority of the Ministers does not extend to these areas; the

Federated Shan States are wholly in charge of the Governor and the other "backward tracts" of the Governor in Council. The Governor also exercises political control over Karenni, a tract of country outside British India consisting of three petty states situated between Burma and Siam which are in subordinate alliance with the British Government. A special personnel for the administration of these areas is provided by the Burma Frontier Service.

Population.

18. The total population at the census of 1921 was 13·2 millions. For a portion of the province approximating to that left after excluding the backward tracts mentioned in paragraph 17, the population figures at the last three censuses were as shown in the margin. It has been estimated that the rate of increase in 1911—21 was reduced by about 2·8 per cent. by the world-wide influenza epidemic of 1917-19, and for this and other reasons connected with the age distribution of the population, it appears that the ordinary rate of increase is about 14 per cent. per decade and that the apparent falling off in 1911—21 does not indicate any real reduction in this rate.

Census.	Millions.	Increase per cent.
1901 ...	9·2	...
1911 ...	10·5	14
1921 ...	11·4	9

19. The population is not evenly spread over the province, but the greater part is concentrated in two large areas which may conveniently be associated with Rangoon and Mandalay with populations of about three and a half millions each while two smaller patches of less than half a million each may be associated with the ports of Akyab and Moulmein. Roughly speaking, these four patches occupy about one-third of the area of the province and include two-thirds of the population. In the rest of the province the population is on the average sparse and rarely attains any high density. The following table gives some statistics of the density of population per square mile for purpose of comparison :—

Province or Country.	Population in Millions.	Density per sq. mile.
All provinces of India ...	247·0	226
Burma	13·2	57
Bengal	46·7	608
United Provinces	45·4	426
Punjab	20·7	207
Central Provinces	13·9	139
Japan	77·0	295
Ceylon	4·5	177
Siam	8·9	46

Of all these areas, in its physical conditions and population Siam probably resembles Burma most closely. In Burma large-scale

manufacture is so little developed that rural conditions control the average density almost throughout. The Ma-ubin District with a density of 201 has comparatively little uninhabitable territory besides the area occupied by its numerous creeks, while the populated part of the Henzada District is really more densely inhabited than its average of 192 would indicate. The scanty population of Burma may be ascribed in part to the relatively large proportion of wild and hilly country which is unable to supply a large population with the necessaries of life, and in part to the sanguinary wars of extermination which the Burmese, the Talaings and the Shans waged with each other for many centuries, so that the growth of population in the more fertile areas was impeded by the comparatively late evolution of national life and the still later introduction of the security of peaceful and settled government.

20. As regards the influence of trade, at the 1921 Census there were eight towns with a population exceeding 20,000 and all of them are ports. Five of them (Rangoon, Moulmein, Bassein, Akyab and Tavoy) are seaports and the others (Mandalay, Prome and Henzada) are the largest inland ports. Rangoon, besides being the chief port, has several large and small industries, and is the chief industrial centre as well as the capital of the Province. Mandalay was the last capital of the Burmese Kings and has many religious associations as well as small industries, but its chief importance rests on its being the trading centre of Upper Burma. Most of the towns with a population of over 10,000 are essentially trading centres : only three, Syriam, Insein, and Yenangyaung, are purely industrial centres owing their growth primarily to the establishment of industries. Yenangyaung is the oldest and still the most productive centre of the winning of mineral oil ; Insein is a suburb of Rangoon with a large railway engineering works, while Syriam also close to Rangoon, used to be an important seaport and trading centre, but owes its present development entirely to its petroleum refineries.

21. Comparisons regarding the urban population are difficult owing to the absence of a clear definition of a town, and the " census towns " in which the urban population is enumerated have varied in number and in composition at each census. In 1911 sixty-three " Census Towns " were selected and the urban population was said to be 9·3 per cent. of the whole. In 1921, seventy-nine Census Towns gave an urban population of 1·3 millions or 9·8 per cent. of the whole. In order to obtain statistics on a more scientific and reliable basis, in the 1921 Census the term " Urban Area " was adopted to describe " any continuous area which constituted a town in the ordinary everyday use of the word, and which therefore had what is understood by urban as distinct from rural population." On this basis 490 Urban areas were tabulated (as against 79 Census towns) and their population (omitting the inmates of hospitals, jails and other institutions, travellers, garrisons and some other special classes) amounted to nearly two millions, or 15 per cent. of the total population. Many of these urban areas however are almost exclusively agricultural and distributive, and have no industrial function. They serve as centres for the collection, on a more or less retail scale, of the agricultural produce of the surrounding country, distributing in return the general necessaries of life to its inhabitants. A large proportion of their residents are purely agricultural in their pursuits and modes of life, for the Burman is fond of the amenities of town life and his ideal is an

urban life with an agricultural occupation. The table below shows the percentage of the total population of the province belonging to each of the principal religions which was included in the Urban areas :—

—	Buddhist.	Animist.	Hindu.	Mahomedan.	Christian.
Urban areas ...	13	5	54	36	22
Remainder ...	87	95	46	64	78

Religion.

22. The principal religion of the province is Buddhism, which in 1921 had 11·2 millions of adherents, or nearly six-sevenths of the whole population. The marginal table shows approximately the distribution of the population by religion, including some small modifications of the actual enumeration which are believed to make the figures more correct (Census Report, 1921, Article 78). Of the Christians 178 thousands or roughly 70 per cent. were Karens, while 11 per cent. belonged to other indigenous races.

Religion.	Adherents. (Thousands.)	Percentages. In all Burma	Percentages. Urban areas.	Percentages. Remainder.
Buddhist ...	11,173	85	72	87
Animist ...	593	4	1	5
Hindu ...	491	4	13	2
Mahomedan	501	4	9	3
Christian ...	257	2	3	2
Chinese culture.	146	1	1	1
Others ...	8	...	1	...
Total ...	13,169	100	100	100

Race.

23. As regard the racial composition of the population, 91 per cent. of the total population belongs to indigenous races, 7 per cent. to Indian and roughly 1 per cent. each to Chinese and Indo-Burman races. Of the indigenous races the Burmese is the most numerous ; including in the term Burmese the Arakanese, Tavoyans and other local varieties commonly called Burmese and differing only in unimportant ways from the main body of the race, the Burmese number 8·7 millions and so form two-thirds of the entire population. If the Backward Tracts are excluded, the Burmese and their close congeners number roughly 8·5 millions or three quarters of the whole. Taking the term Burmese in its narrowest possible sense, the Burmese population in this same restricted area is 7·8 millions or nearly seven-tenths of the whole. The rate of increase of the Burmese is the dominant factor in determining the rate of increase of the whole population and approximates closely to that rate.

24. After the Burmese the most numerous indigenous races are the Shans and the Karens, numbering rather more than 1·0 and 1·2 millions respectively, and so forming 8 and 9 per cent. of the total population. More than two-thirds of the Shans however are outside the area of the Reforms ; inside that area they form only 2 to 3 per cent. of the whole and are scattered all over the country. Of the Karens over one-fifth are outside the area of the Reforms leaving nearly one million within that area ; of this number over 631,000, that is more than five-eighths, are found in the five districts of Amherst, Thatôn, Bassein, Myaungmya and Ma-ubin where Karen communal constituencies have been established. The phenomenon of endogamy exists among the Karen

tribes to a degree unknown among any of the other races of the Province and as a result of this ethnical isolation they stand out as a highly individualised racial group. While the Talaings, at one time supreme over the deltaic portion of Burma, are being absorbed by the Burmese, there is no likelihood that the Karens will undergo similar assimilation. During the decade 1911—1921 the Karens increased by 11 per cent. as compared with about 8 per cent. increase by the Burmese.

25. Of the non-indigenous races, the Chinese number 149,060, Indians 887,077 and Europeans and Anglo-Indians 25,353. The increase in the Chinese population is as follows :—

Year.	Yünnanese.			Other Chinese.			Total Chinese.		
	Persons.	Males.	Females.	Persons.	Males.	Females.	Persons.	Males.	Females.
1911 ...	57,202	33,927	23,275	66,632	56,418	10,214	123,834	90,345	33,489
1921 ...	59,232	35,572	23,480	89,828	66,125	23,703	149,060	101,877	47,183

The increase is thus mainly in Chinese other than those from Yünnan, *i.e.*, in those who have come from Malaya as well as from the ports of China. According to the 1921 Census, out of a total of 96,026 Chinese (70,977 males and 25,049 females, of whom only 6,305 males and 1,570 females were Yünnanese) in Burma excluding the Shan States and Karenni where special circumstances are involved, 74,416 persons (57,845 males and 16,571 females) or over 77 per cent. were born in China. Practically all these, except the comparatively few Yünnanese, will have come by sea ; some perhaps were really born in Malaya but prefer to describe themselves as born in China. As regards the disparity in the numbers of the sexes the readiness with which women of the indigenous races marry with Chinese must be noted and also the fact that the male children of such marriages are brought up as Chinese, while the daughters are regarded as members of their mothers' race. Ethnologically the Burmese have more connection with the Chinese than with the Indian races : they resemble them more, intermarry with them more satisfactorily, and certainly like and respect them more.

26. In view of the agitation regarding the separation of Burma from India it may be noted that the Indian population comprises 653,980 males and 233,097 females or practically 10 and 4 per cent. respectively of the total males and females in the Province. The majority of this Indian population is concentrated in Rangoon Town, the Akyab, Amherst, Thatôn and Mandalay Districts and in the districts radiating from Rangoon along the lines of communication by river to Bassein and by rail to Toungoo. Rangoon Town naturally attracts immigrants as the ordinary port of arrival and the industrial centre of the Province ; of its total population in 1921 of 236,689 males and 105,273 females, 154,537 males and 34,797 females were Indians, or approximately two-thirds and one-third respectively ; Burmese males number 52,398 or a third of the Indian population, but Burmese females with a total of 50,927 outnumber the Indian females and represent almost half the total female population. In the Amherst District Indian males total 30,438

and females 10,742 ; much of this number is due to the former history of Moulmein as the principal port. The Mandalay District with 23,117 Indian males and 6,959 females includes the railway workshops at Myitnge and the Cantonments of Mandalay and Maymyo. The Akyab District with 118,864 Indian males and 82,524 females is a somewhat special case owing to its contiguity to India, the ease with which the boundary is crossed and the local conditions of a seasonal immigration. Of the 201,000 Indians enumerated in Akyab, 78,000 males and 76,000 females were born in the district : four-fifths of the total Indian population are in Akyab Town and the townships near the Indian border, and the proportion of Indians to the total population in the other townships of the district is small. Throughout the Province the Indians tend to collect in the urban areas, but this is due chiefly to the Hindus ; exact figures cannot be given, but from 62 to 68 per cent. of all Hindus (including Indian Animists) live in urban areas, and 24 to 30 per cent. of the Indian Mahomedans. For the whole Indian population the proportion living in urban areas is from 46 to 52 per cent. Of the total population of urban areas nearly 21 per cent. is Indian, even when the garrisons and other special classes noted in paragraph 21 are omitted ; and as a rule the more the urban character is emphasised the larger is the proportion of Indians in the population. In rural areas the proportion of Indians is under 4 per cent. although cultivation occupies 34 per cent. of all the Indians of the Province, while industry, transport and trade occupy only 13 per cent. each. Over the whole Province nearly two-thirds of the Indians enumerated were born outside Burma ; there was a large preponderance of males among the Indians born outside Burma, and females born outside Burma were only four-sevenths of those born inside. If the districts bordering India, *viz.*, those of the Arakan Division, the Chin Hills and the Upper Chindwin, are excluded, the immigrant Indians outnumber the indigenous in both sexes and immigrant males are nearly six times as numerous as the indigenous ; the indigenous Indians amount to about 1·2 per cent. of the population and indigenous Mahomedans are half as numerous as indigenous Hindus. The following table extracted from the 1921 Census Report shows the increase in the proportions of the Indian population during the twenty years ending in 1921 :—

Census year.	Percentage of Indians in Burma throughout the whole Province.			Percentage of Indians in Burma excluding the Arakan Division, the Chin Hills and the Upper Chindwin Districts.		
	Persons.	Males.	Females.	Persons.	Males.	Females.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1901 ...	5·6	8·3	2·8	4·5	7·0	1·9
1911 ...	6·1	9·0	3·2	5·1	7·9	2·1
1921 ...	6·7	9·7	3·6	5·6	8·6	2·5
	1·1	1·4	0·8	1·1	1·6	0·6

The Report adds : " While Indian females form so small a part of the total female population, the proportion of Indians in the total population tends to be kept down by the absorption of their children in the Burmese race. Many Hindus marry Burmese women and except in a minority of cases of wealthy families, the children are brought up as Burmese and adopt the dress, manners and customs of the Burmese, so that even if they are not themselves absorbed into the Burmese race their children are. This is not so much the case with Mahomedans whose children by Burmese wives are called Zerbadis and are generally tabulated as such, but even so, many of their descendants tend to join the Burmese race. . . . The frequent cry that the Indian is rapidly displacing the Burman is due to the large number of Indians who can be seen landing from the ships that come from India to Rangoon, and to the fact that the Indian population is concentrated in parts in which their presence was particularly noticed by the European observers who first raised that cry. About one-third derive their livelihood from cultivation : the main part are engaged in occupations classed as Industry, Transport and Trade, and consequently are either in the towns or close beside the railway and river routes. This is true even in the districts in which the Indians are proportionally most numerous ; and it is exactly such a location as must make them be seen most frequently by observers. . . . [If we exclude the Arakan Division, the Chin Hills and the Upper Chindwin District, all of which border upon India,] the proportion of Indians is still only one in 18 of the population and it has grown by about 10 per cent. in the last decade instead of the 13 per cent. shown by the preceding decade. . . . But it seems clear that the power of a foreign immigrant population to displace the indigenous population must depend chiefly upon the number of the foreign women who come to settle in the country."

27. The following table shows the movement of population into and from Burma by sea since the last Census :—

Year. (1)	Number of Immigrants. (2)	Number of Emigrants. (3)	Excess of Immigration over Emigration. (4)
1921	306,432	266,892	39,540
1922	320,606	266,398	54,208
1923	342,161	243,886	98,275
1924	347,401	265,354	82,047
1925	330,212	301,896	28,316
1926	370,034	292,394	77,640
1927	386,992	311,895	75,097
Average ...	343,405	278,388	65,017

28. The majority of immigrants by sea are from India and the figures for the principal Indian ports for the year 1927 are as follows :—

Port. (1)	Immigrants from. (2)	Emigrants to. (3)
Calcutta ...	103,021	68,142
Madras ...	66,057	45,547
Coromandel ...	99,235	90,055
Chittagong ...	20,175	14,339
Total ...	288,498	218,083

Passengers to and from these ports are chiefly Indians, and it may therefore be said that Indians formed 74·42 per cent. of those who entered the Province and 69·87 of those who left it in 1927 by sea.

Language.

29. Nearly seven-tenths of the population of the Province speak the Burmese language or one of the closely related varieties, and to quote the 1921 Census Report, "The two most outstanding linguistic features in Burma are the number of languages spoken and the wide extension and uniformity of the Burmese language. No less than 128 indigenous languages are catalogued besides the Chinese, and 25 Indian and 13 European and 7 other languages. . . . . In the greater part of the province, apart from the foreigners speaking Chinese, Indian and European languages, and the speakers of Talaing and of Karen and Shan languages in certain parts, the only languages used are Burmese and special local varieties of Burmese such as Arakanese, Yanbye, Chaungtha, Tavoyan and Merguese. Even these latter are confined to very narrow limbs of the Province in Arakan and Tenasserim and are not met in its main body ; and moreover Tavoyan and Merguese at least are so close to standard Burmese that many would rather regard them as Burmese than as separate languges." The following table indicates the distribution of the languages :—

Languages.	Number of speakers (in thousands).		Per 1,000 of total population.	
	1911.	1921.	1911.	1921.
Burmese and its varieties ...	8,229	9,112	679	692
Other indigenous languages including Chinese.	3,117	3,152	258	239
Indian languages ...	743	880	61	67
English	24	24	2	2
Others	2	1	...	...
Total ...	12,115	13,169	1,000	1,000

Thus speakers of the indigenous languages number 93 per cent. of the population of the Province, and 69 per cent. of the people speak Burmese or Arakanese, Yanbye, Tavoyan or other language so closely related to Burmese as to be really a dialect of it. These dialects are spoken by only three quarters of a million, while Burmese proper is spoken by 8·4 millions or 64 per cent. of the whole population. The next most important group of indigenous languages is the Karen to which the languages of 8 per cent. of the people belong.

30. The table below classifies the population according to the main types of occupation by which it is supported :—

Occupations.

Description of Occupation.	Persons supported (Thousands.)		Proportion supported per 10,000 of total population.	
	1911.	1921.	1911.	1921.
(1)	(2)	(3)	(4)	(5)
Exploitation of animals or vegetation.	8,624	9,632	7,163	7,314
Exploitation of Minerals ...	15	43	13	33
Industry and Commerce ...	2,404	2,322	1,997	1,763
Public service and the professions, etc.	439	462	364	351
All others	557	710	463	539
All occupations ...	12,039	13,169	10,000	10,000

31. In the following table are some statistics of the actual workers, both male and female, at the various classes of occupation by races. The figures indicate thousands of persons in every case :—

Occupations by race.

Occupation.	Total workers.	Burmans, and allied races ; Talaings ; Zerbadis and similar races.	Karens.	Shans, Chins, Kachins and other indigenous races.	Chinese.	Indians	
						Born in Burma.	Born outside Burma.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exploitation of animals or vegetation.	4,830	3,213	593	825	30	62	102
Exploitation of Minerals.	30	13	...	3	5	...	8
Industry and Commerce.	1,258	889	16	54	43	20	226
Public Services and the professions.	233	150	11	33	1	3	29
All others . .	445	213	16	90	12	8	100
All occupations	6,796	4,478	636	1,005	91	93	465

Under the head " Indians " are included also a few persons of miscellaneous races, but the figures represent fairly closely the Indian population and the part which it plays in the economic life of the Province. It may be noted that of the Indian workers born in Burma over 66 per cent. are engaged in agricultural occupations and under 22 per cent. in industry and commerce ; of the Indian workers born outside Burma on the other hand under 22 per cent. are employed in agriculture and nearly 49 per cent. in industrial occupations.

Population supported by cultivation.

32. Cultivation of one kind or another forms the principal occupation supporting 9·2 millions or 72 per cent. of the total population. These figures included persons suported by *taungya* or shifting cultivation, by market-gardening and the raising of special crops such as rubber, betel-vine, sugar-cane, etc., as well as by agriculture proper. As regards agriculture proper the following table extracted from the 1921 Census Report gives some statistics of the distribution of those supported :—

Class of Worker.	Persons supported (Thousands).		Percentage for each class.	
	1911.	1921.	1911.	1921.
Owner ...	3,694	4,064	53	51
Tenant ...	1,599	1,814	23	23
Labourer ...	1,648	2,086	24	26
Total ...	6,941	7,964	100	100

While therefore the proportion of tenant shows little inclination to change, there is a tendency for the number of labourers to increase more rapidly and for that of cultivating-owners to increase less rapidly than that of the total number of agriculturists.

Workers in Agriculture, Commerce and Industry.

33. Throughout the Province out of over four million male workers of all races, over 2·6 millions or 66 per cent. are engaged in some form of cultivation, while only 727,000 are engaged in Commerce and Industry, and 270,000 of these are employed merely in petty trade. As regards the industries, those concerned with wood employ 28 per cent. and those concerned with food 24 per cent. of the 280,631 male workers engaged ; the remaining 48 per cent. are scattered over some fifteen types of industry.

Superior employees in important industries.

34. In the portion of their report that deals with industries which engage each a provincial total of more than 500 skilled employees, the Committee on Technical and Vocational Education, Burma, 1927, summarises the position as regards superior employees in these important industries in the following table :—

—	Europeans and Anglo-Indians.	Home Races.*	Others.
Managers	236	539	527
Supervising and Technical ...	1,245	735	1,025
Clerical	297	3,838	2,258
Skilled labour	421	8,047	12,533

* " Home Races " means all indigenous and Indo-Burman races.

The report proceeds : " For the important industries in the Province, the Burmans have the greater share of the clerical appointments ; they provide one-third of the labour, that is, rather less than one-fourth of the unskilled and rather less than one-half of the skilled , and of the Burmans employed in industry nearly one-third are clerks."

Industrial employees by races.

35. The following table, extracted from the same report, shows the total number of persons employed in all the principal classes of industries, by races. It will be seen that roughly five-eighths of all employees are Indians, a little more than one-quarter are Burmans and the remainder are chiefly European, Anglo-Indian and Chinese.

Total Employees by Race and Function.

Race.	Total.	Managers, Supervising and Technical Staff.	Clerical.	Labourers.	
				Skilled.	Unskilled.
Total persons ...	1,18,443	4,207	6,393	22,547	85,296
Home Races * ...	33,144	1,274	3,837	8,048.	19,985
European and Anglo-Indians.	2,400	1,511	298	421	170
Others	82,899	1,422	2,258	14,078	65,141

* " Home Races " means all indigenous and Indo-Burman races.

Staple products. (*a*) Minerals.

36. The staple products of the Province are rice, timber and petroleum. Minerals are relatively more important in Burma than in the rest of India. In 1927 the output of oil from Burma was the tenth largest in the world. The main oil-fields are in Upper Burma and the Yenangyaung field in the Magwe district is the oldest known in the Province and still has the largest output. Its production however has been diminishing gradually of late. It includes what are known as the " Native Reserves " of Twingon and Beme where hereditary rights of exploiting the oil are claimed by descendants of the former " Twinsayos " and hand-dug wells are still in operation, yielding heavy oil. The field at Yenangyat in the Pakôkku district was also worked by hand-dug wells before the annexation. Its production has been declining since 1903. The Singu oil-field in the Magwe district is next in present importance to Yenangyaung. It is still largely undeveloped and from it the bulk of the future output of oil in Burma must be expected. Other fields are in the Minbu, Thayetmyo and Upper Chindwin districts. As regards other minerals, lead and silver are produced mainly at the well-known mine of the Burma Corporation, Ltd., at Namtu in the Northern Shan States ; jade, gold and amber are found in the northern areas, but the output is not of great importance. Owing to the liquidation of the Burma Ruby Mines Company, work on that concession is now confined to tributors who pay royalty on the sapphires and other precious stones found by them. Tin to the value of nearly half a crore was won in the

districts of Tavoy and Mergui in 1926-27, and during the war the former was one of the main sources of the supply of wolfram.

(b) Forests.

37. " Reserved Forests " for the management of which the Forest Department is directly responsible cover 28,647 square miles, and there are 117,000 square miles of " unclassed forests " where the control of the Forest Department is generally limited to the protection of certain species of trees and except as regards teak is more nominal than real. The accessible areas of these unclassed forests have largely been depleted of useful growth, while the less accessible areas suffer from the depredations of shifting cultivation. The extension of cultivation is by degrees relegating the bulk of the forests to the hills, and the plains will soon be devoid of useful forest outside the limited areas of reserved forest, which consist of scattered blocks aggregating about 200 square miles on both sides of the Pegu Yomas and of a block of 1,000 square miles in the Irrawaddy Delta. The latter is the main source of the firewood supply of Rangoon town. Teak is the principal source of forest revenue and the trade outturn in 1926-27 was 453,961 tons of which 64,399 tons were extracted by departmental agency ; the revenue on the balance amounted to nearly Rs. 96 lakhs. The outturn of timber other than teak amounted in 1926-27 to over half a million tons and that of fuel to 1,034,747 tons. Minor forest produce consists of bamboos, cutch, lac and various fibres. The part played by forests in the economic life of Burma is of the utmost importance ; outside the towns practically all the houses are built of wood or bamboos and roofed with thatch ; grazing, canes, fibres and miscellaneous minor produce are obtained in the forests while in their spare time agriculturists are employed in the extraction of timber, bamboos, fuel and minor products and in the work connected with forest improvement and maintenance. The cost of extraction of timber alone is estimated to amount to some 2½ crores of rupees, a considerable portion of which is earned by agriculturists.

(c) Agricultural.

38. In addition to rice in the irrigated and the more northerly areas, sessamum, millet, maize, pulses, cotton and groundnuts are the chief crops in Upper Burma. Wheat, gram and tobacco are also grown. In the Shan States the upland areas produce potatoes, while in the valleys wheat, sugar-cane, rice, beans and other crops are grown and tea is a product of potential importance. In Lower Burma a recent development is that of rubber, the area under which has risen from *nil* to 79,000 acres in the last twenty years while the value of the rubber exported is over a crore of rupees. Fruits such as durian, marian, mango and pine-apple are produced in certain areas ; plantains are cultivated on a small scale in nearly every village and on a large scale in specially suitable areas ; oranges are grown in Amherst and the Shan States ; sugar-cane, betel-nut, betel-vine, onions, and palm-tree sugar are also of considerable local importance. The area under rice in Burma in 1926 was 11,558,371 acres as against 1,760,271 in 1866. Agricultural development in Burma received a great impetus from the establishment of settled conditions and from the opening of the Suez Canal which provided increased facilities for transport, cheapened freight rates and thus strengthened the demand for rice in Europe and other countries. The cultivation to meet local requirements gradually changed into the system of industrialised agriculture organised for the export market which prevails to-day. In the more developed areas the

earthwork, ploughing, planting, reaping, threshing, etc., all are separate operations performed by different people, and the division of function has been pushed almost as far as is possible in agriculture. The average area of a holding differs greatly from district to district; in two townships of a district near Rangoon over 40 per cent. of the holdings were found to exceed 100 acres, and in another district the average is 9 acres. While over the greater part of the country comparatively small holdings exist, the tendency is for them to increase in size especially in the proximity of the ports. The fragmentation of holdings is a result of the Buddhist inheritance system ; even in Arakan, however, which is subject to Indian influence, this process is not pushed to extremes, and the usual custom is to retain the land ~~in the family~~ in the ownership of the family and in various years to work it in succession. A similar practice prevails in Upper Burma where it is customary for co-heirs to work the land in turn. Fragmentation is receding before commercialisation. An important feature in agriculture in Burma is the large proportion of labour which is migratory. Apart from the migratory labourers from India there are great seasonal migrations from many parts of Upper Burma and from Arkan to take part in paddy cultivation in the delta districts. Migration again plays a considerable part in enabling agriculturists especially in the dry zone to add to their income by undertaking non-agricultural work. In one Upper Burma district the proportion of non-agricultural income to total income was found to be 51 per cent. in unirrigated and 40 per cent. in irrigated tracts. The fact that land is the customary investment for surplus capital whether derived from agriculture, trade or a profession has a most important influence on agriculture in raising the price of land and the pitch of rents.

Commerce and Industry.

39. The relative importance of agriculture in the Province may be gauged by the fact that the realisations of Land Revenue proper in 1926-27 were Rs. 377·54 lakhs, while income-tax amounted to Rs. 205·88 lakhs on 31,111 assessees, and *Thathameda* which is in theory assessed on non-agricultural income in Upper Burma, to Rs. 44·23 lakhs. The comparatively inferior position of industry and commerce has already been touched on above and it was noted that out of over 4,000,000 male workers, only 727,000 are engaged in Commerce and Industry, and of these nearly 270,000 are engaged in petty trade. The following extracts from speeches made by members of the Burma Legislative Council during debates on resolutions to assist a Burmese Company known as the "Burma Spinning and Weaving Co., Ltd.," which eventually failed despite a Government loan of Rs. 15 lakhs, are of interest :— "Burma is essentially an agricultural country and not an industrial one. She has scarcely any industries to speak of. Whatever there are, are almost entirely in the hands of the foreign capitalist." "In matters industrial the Burmans are still veritable infants." "There is a lack of inclination among the indigenous people of the country to invest in enterprises." "It is generally said that the joint stock companies floated by Burmans in Burma generally fail." The more important industries in Burma comprise the rice and saw mills, the mining and petroleum industries, rubber, and the construction of means of transport. The bulk of the industrial enterprise is carried on by alien races, and the following tables extracted from the Report of the Committee on Technical and Vocational Education, 1927, which show the owners and

managers of industrial establishments by race, set out the part played by Burmans :—

Race of Owners of Establishments owned—(a) *privately*, (b) *by companies.*

Race.	Number of establishments.	
	(*a*)	(*b*)
Home Races *	287	22
Indians	106	22
Others	104	186
Total ...	497	230

Race of Managers in (a) *All Industries*, (b) *Important Industries.*

Race.	Per cent.	
	(*a*)	(*b*)
Home Races *	44	44
Europeans and Anglo-Indians	20	24
Indians	36	17
	...	15 others.

* " Home Races " means all indigenous and Indo-Burman races.

It must further be noted that Burman ownership and management are connected mainly with small enterprises. Of the establishments owned by Burmans, about 73 per cent. are rice mills and about 16 per cent. are saw mills. The main factor in the backwardness of indigenous industrial and commercial enterprise is the absence of indigenous capital. The Burman differs considerably from the Indian in disposition and practice as regards the accumulation of capital.

Communications.

40. The backwardness of her land communications has long made Burma a byword among the Provinces and hindered her development. The principal rivers flow from north to south in valleys separated from each other by country that presents formidable obstacles to the construction of a general network of roads and railways. The tendency from early days therefore has been for the trading population to settle in those areas that have natural means of inter-communication by water, and it is noticeable that the great majority of District Headquarters are accessible practically throughout the year by sea or river. The configuration of much of the Province necessitates heavy expenditure on embankments and bridges ; labour is costly and good road-metal scarce. In 1900 the communications of Burma consisted of about 1,100 miles of metre-gauge railway line, and 8,000 miles of roads mostly of a very low standard, in addition to the inland waterways. In 1916 steps were taken to examine and co-ordinate the requirements of the different districts and to frame a programme for the development of communications throughout the Province. At the end of 1926-27 the railway mileage was approaching 2,000 and the road mileage 10,000, and while the length of inland waterways has not increased appreciably, dredgers are employed on improving

channels and maintaining them in a navigable condition. In 1926-27 the expenditure on Provincial Main roads alone was Rs. 57·2 lakhs on Original Works and Rs. 38·9 on Repairs, and the average for the seven years ending 1926-27 was Rs. 43 lakhs on Original Works and Rs 43·5 lakhs on Repairs. A programme of Trunk Road construction is now in progress and when completed will provide the main arteries. But the provision of funds for its completion will be difficult ; and subsidiary roads will remain for improvement. The cultivators' principal means of transport is the bullock-cart, plying on roads where they exist but still mostly across country ; and while for passenger traffic it has to a certain extent been superseded, wherever the state of the roads permits, by motor cars, it has not been ousted as the chief means of conveying goods and produce to and from rail or river head.

Class differentiation and antagonism.

41. Divisions among the people corresponding to educational and economic conditions undoubtedly exist among the Burmans, but of class antagonism there is no evidence and probably there is freer intercourse between the different economic and social classes than among any other race in India. From early days, apart from the Royal House, there has been no aristocracy in Burma. No distinct cleavages of social distinction or occupation exist and humble birth is no bar to the man of ability. Extremes whether of wealth or of poverty are far less marked than in other provinces, and the average standard of comfort and of living of the bulk of the population is decidedly higher in Burma than in India. As is natural and inevitable in a country that is predominantly agricultural the divisions which inequality of wealth creates are more marked in the non-agricultural occupations. Such labour agitation and strikes as have occurred have been mainly on the older and larger oil-fields where the demand for labour on account of competition between the cost various companies concerned has raised wages and incidentally the of living. Strikes have at times occurred also among the Chittagonians employed by the river transport companies, but as a rule such struggles have not been bitter or protracted. " Caste " as understood in India does not exist among the Burmans, but there are certain classes of people such as the " *Sandala* " (grave-diggers), *Payakyun* (pagoda slaves), *Keba* (hereditary beggars) and *Khwa* (pagoda slaves who eat the offerings to shrines) which may not unfairly be termed " depressed classes " in that they have not the same freedom of intercourse with the ordinary Burmese as these have with each other. They are however small in numbers and in importance, and tend to become merged in the ordinary population.

Racial and religious antipathies.

42. Racial antipathies exist but are not intense. Pride of race is a prominent feature of the Burman and manifests itself in an attitude of tolerant superiority over most non-Mongolian foreigners, while other indigenous races and the hill tribes are regarded as less cultured and civilised. Of the indigenous races that inhabit those parts of the Province to which the Reformed Constitution has been extended, only the Karens still withstand assimilation by the Burmese and remain a distinct entity : and to them alone of the indigenous races has communal representation been granted, in the five districts in which they are most numerous.

Tolerance and non-interference are leading tenets of Buddhism ; altruism finds no place therien and according to its doctrine man is

ultimately the master of his own destiny, and is not his brother's keeper. With this individualistic bias the Burman is ordinarily free from bigotry or fanaticism, though he can undoubtedly be roused by allegations that his religion is in danger or is being subverted. The recent prohibition of entry on religious precincts with the feet shod was probably due more to politics than to religious scruples. Communal disorders are very rare and occur only among Indians at their religious festivals. Special precautions are taken at such times as the celebration of the Bakr-id and ordinarily the ceremonies pass off without incident.

Emancipation of women.

43. Buddhism ignored the social divisions of caste and sex erected by Brahminism : it proclaimed universal equality and retained none of the severe restrictions placed upon the personsal liberty of women. Hence it comes that the women of Burma occupy a position of freedom and independence unrivalled in India. Under the Reforms, sex is no disqualification for the vote, and the bar to membership of the Legislative Council may be removed by an order of the Local Government with the consent of the Governor in pursuance of a Resolution passed by the Council. Such a Resolution was moved early in 1927, but was rejected.

Capacity for collective enterprise.

44. Capacity for collective enterprise is confined mainly to works on a petty scale and to those from which the benefit derived is obvious and immediate. Small irrigation schemes are in places still administered by a local committee or an elected manager authorised to arrange the apportionment of work, the distribution of water, etc. Indigenous commercial undertakings on a large scale have not yet made their appearance. Indigenous capital is small, and as is not unnatural in an agricultural community, the public is very shy of investing capital in business, while the Burman has not so far displayed any conspicuous aptitude for grasping the ramifications and intricacies of trade on other than a petty basis. Rice and saw-mills are at present his favourite ventures in industry. Despite Government assistance in the shape of a loan of Rs. 15 lakhs and the waiving of interest thereon, a pioneer Burmese company known as the Burma Cotton Spinning and Weaving Co., Ltd., came to grief, and the attempts of one of the leaders of the Home Rule Party to induce the public to take shares in an oil-refining company have not so far proved conspicuously successful. Co-operative Credit Societies, apart from agricultural societies, have evinced no striking measure of success or expansion, and among agricultural societies, especially in Upper Burma where the rainfall is capricious and crops are uncertain, the growth in numbers beyond the capacity of adequate official supervision has led to deterioration and failure to maintain the fundamental principles of co-operation and to guard against improvidence ; non-official supervisory organisations proved incapable of checking the evil.

Participation in the Services.

45. As regards participation in the Army, at the beginning of the war the Burmans had for nearly 70 years been without any real military experience. In the Third Burmese War, owing to the immediate collapse of King Thibaw's government, there was little fighting other than the operations against irregular levies and dacoit bands. When war broke out in 1914 the sole Burmese unit was a field company of Sappers and Miners at Mandalay, and no serious call for Burmans as combatants was made till July 1917. A recruiting establishment, etc.,

had then to be set up *ab initio*, directed mainly by Civil officers with no experience in such matters among a population hitherto almost entirely excluded from all military enterprise. In addition to two Burmese Companies of Sappers and Miners, four battalions of Burma Rifles were raised in which Karens, Arakanese, Shans, Chins and Kachins were enlisted ; while several Mechancial Transport Companies served in India and Mesopotamia and two Labour Corps in France. Only the Sappers and Miners served actually under fire. After the War the composition of the Burma battalions came under revision, and finally it was decided in 1925 to recruit only Karens, Chins and Kachins for the Burma Rifles, but to retain the Burman Company of Sappers and Miners. It was explained in the Indian Legislative Assembly in answer to questions on the disbandment of the Burman companies of the Burma Rifles, that the Burmans recruited were found to be unsuitable, to lack discipline, to display an obvious distaste for infantry routine in peace time, to suffer from a relatively high sick rate, and to be unable to get on well with other indigenous races in the battalions. An attempt is now being made to recruit a Burman Company for the Military Police and after some initial difficulties due to desertion, etc., satisfactory progress has been made.

In the Civil Administration on the other hand the Burmans take a large and increasing share. Only one has so far succeeded in passing the open Competitive Examination for the Indian Civil Service, and on the 1st January 1923, six were serving in the Executive Branch of the Burma Commission and seven in the Judicial ; on the 1st January 1928, these figures had risen to 14 and 8 respectively. In the Provincial Civil Service Burmans formed 79 per cent. of the total in 1923 and 87 per cent. in 1928, while over 94 per cent. of the Provincial Judicial Service are Burmans. There has been an increase also in the number of Burmans serving as District and Deputy Superintendents of Police. The Forest Department appears as yet to have had little attraction for Burmans of education, but with the establishment of the Rangoon University better recruitment for this and for the Educational, Medical and Engineering Departments may be expected.

The Press and the Platform.

46. On politics the influence of the Press is small, but on public opinion it would seem to be increasing. Excluding purely commercial papers, there were in 1927 eighteen daily newspapers with a total circulation of 36,750. Of these six were in English and seven in Burmese with a circulation of 18,750 and 14,000 respectively. The others were in Chinese, Urdu and Tamil. Periodicals, which include religious and educational journals, school magazines, the official organs of various associations, and magazines of poetry and short stories, number about 120 with an estimated circulation of 165,000 copies. The weekly periodicals, which number 35 with a circulation of nearly 51,000 are printed in nine different languages—English, Burmese, Karen, Gujerati, Hindi, Tamil, Urdu, Telugu and Bengali. The monthly periodicals are of a similar description. As a rule the tone of the Press is moderate, but its radius is small ; none of the vernacular newspapers is financially strong and many enjoy but a brief life. The Publicity Department issues a vernacular " Headman's Gazette " weekly to the Headmen of Village tracts containing extracts from the Government Gazette, Press Telegrams, communiques, etc.

Public meetings are not frequent except at election time, at the annual conferences of the various political associations and when some

specific political or other grievance is being exploited. The militant section of the *Pôngyis* plays a conspicuous part on the platforms, and the usual topics are the iniquities of Government, the alleged attacks on Buddhism, the boycott of British goods and so forth. Ordinarily the oratory is not of a high order as regards accuracy or reason : the appeals are mainly to sentiment and their influence is slight except after a sustained and organised campaign and then only on the more ignorant and credulous masses.

Prevalence of crime.

47. In crime Burma has an unenviable reputation. The Report on the Administration of Criminal Justice for 1926 shows that the porportion of people brought before the Courts on criminal charges is one in a hundred. A comparison of the averages of other provinces for the five years 1921—25 proves that whereas in the rest of India 626 persons per million of the population are sent to jail every year, in Burma the ratio is as high as 1,640 in a million. On the basis of population the number of murders, dacoities and robberies in Burma is disproportionately high, and the percentage of prisoners convicted for theft is three-and-a-half times that of the rest of India. The number of murders in 1926 was 867 and in 1927, 825, and it was pointed out in the Annual Police Report for 1927 that whereas the average annual number of murders in the whole of England and Scotland is 150, the Tharrawaddy District with a p[redacted] of less than half a million was responsible in 1927 for 85 and th[redacted]istrict with a population of 446,628 for 54. In its comments on the murder statistics the Annual Police Report notes : "The principal motives appear to be sexual passion and jealousy. Drink and gambling have only been responsible for a small number of cases. Entire lack of self-control is manifested in the majority." In 1927 the number of dacoities and robberies was 1,835 or 150 and 262 less than in 1926 and 1925 respectively. A vigorous campaign against crime was initiated in 1925 by action against organised gangs and notorious criminals under the Preventive Sections of the Criminal Procedure Code and under the Habitual Offenders' Restriction Act, while in addition the Foreigners' Act was utilised against Chinese smugglers and organisers of crime in certain districts, and the Criminal Tribes Act was enforced and a reformatory settlement opened. Steps were also taken to tighten up and strengthen village administration by the appointment of village committees to assist the Headmen, while legislation regarding the carriage of *dahs* and the possession of daggers and clasp-knives is under consideration and a special enactment was passed to provide for the more speedy trial of offences in which violence was involved. In its Resolution on the Report of a Committee appointed in 1923 to investigate the causes of crime the Local Government noted that "the Government accept the view of the committee that the root of the evil is to be found in the economic, political and social upheaval and unrest which have followed the war." The Annual Police Reports draw attention to the lack of self-control engendered by the absence of parental discipline and by the decay of religious feeling ; and to the "boredom of village life" which induces the village youth to join a dacoit band "at first with little criminal instinct but chiefly to add a little excitement to his humdrum village life." The general apathy and indifference towards crime are also cited and it is said that "the lack of public opinion against crime and the tendency to assist the criminal and to thwart justice are much more marked in Upper Burma than in Lower Burma and make detection and

successful prosecution very difficult." The idolising of an out-law who had murdered eight people, two of whom were women and one a child of three, is significant of the attitude towards crime of a not inconsiderable portion of the population.

Political activities.

48. Political agitation was practically non-existent in Burma prior to 1918. The exclusion of the Province from the scheme of reforms provided for India and the publication by the Local Government of a proposed constitution which was considered to be less advanced than the Indian model, led to the emergence of a number of politicians whose initial demands for Dyarchy soon expanded to the claim that Home Rule on the Dominion model was the only satisfactory objective. It was not long before the policy of non-co-operation began to attract adherents ; in October 1920 the Young Men's Buddhist Association, a religious organisation which had become the principal political organisation in the Province, decided that Burmans should not take part in the elections to the Central Legislature ; and in December 1920, the opening of the Rangoon University was signalised by a boycott, due to political rather than educational motives, which spread to Government and Aided Secondary Schools and was not finally allayed until 1924. The methods of boycott were soon extended to the political sphere ; the Reforms Committee appointed to report to the Secre[redacted]tate on the details of the measure of Dyarchy to be granted [redacted] fell under the ban, as also did persons taking part in the reception of the Prince of Wales, and the terrorism reached such proportions in all directions that it was found necessary to enact the Burma Anti-boycott Act, 1922, in order to secure and protect freedom of speech and action in social and political life. The General Council of Burmese Associations, which was the successor in political activities of the Young Men's Buddhist Association, decided in June 1922 to stand aloof from the elections to the new District Councils constituted under the Burma Rural Self Government Act, 1921, and this led to a split in the party. One section known as the " 21 " Party decided to contest the elections to Legislative Council in November 1922, and in this measure of co-operation received the support of a large proportion of the *intelligentsia* of the country. The fortunes of the parties which entered the Council are narrated elsewhere. The leaders of the General Council of Burmese Associations on the other hand set themselves to organise non-co-operation in the villages by promises of Home Rule, which was generally understood to mean the restoration of the Burmese dynasty and the abolition of taxes. Their efforts were largely directed towards undermining the authority of the village headmen as the representatives of Government in direct touch with the people, and nationalist societies under the name of *Wunthanu* (Pali *Wuntha* meaning " race " and *anu*, a possessive suffix, " of one's own race ") Associations sprang up in a number of districts. The *pôngyis* now began to take a prominent part in politics and their association known as the " General Council of Sangha Sametgyis " threw in its lot with the extremists and ere long dominated their activities. A feature of this participation by the monks in political life is their claim that the wearing of the yellow robe confers immunity from the ordinary processes of the law. The conviction of a *pôngyi* at once arouses protests that the Government is attacking the Buddhist religion. In 1923 action had to be taken to proscribe under the Indian Criminal Law Amendment Act a class of secret society known as " Bu Athin " which definitely refused

co-operation with Government in any shape or form, and did not hesitate to destroy crops, maim cattle or murder headmen to further its aims. The formation and spread of these associations everywhere led to dissension and bitterness among the people. A resolution passed at the annual conference of the General Council of Burmese Associations in May 1924 led to a movement in certain districts to refuse to pay taxes which continued into 1925. It was encouraged mainly by the *pôngyis* who spread rumours that Home Rule was at hand, that the British Government was about to leave the country and that a Burmese Kingdom would be established and all taxes abolished. The methods adopted included intimidation and assault, the cutting of standing crops and the maiming of cattle and in some areas Military Police had to be employed to restore order. In Mandalay a procession of the extremists came into conflict with the police in August 1924, and two policemen, a *pôngyi* and a boy were killed and many injured. In October 1924, U Oktama, the leading Buddhist Monk, and another *pôngyi*, one of his chief lieutenants, were convicted for making seditious speeches. Feeling ran high for a time in Rangoon ; a gathering of *pôngyis* assembled in defiance of an order of the District Magistrate forbidding public meetings, had to be dispersed by the police, and several assaults were committed by *pôngyis* at night on Europeans and the police. Early in 1925 however internal dissensions began in the ranks of the extremists : the *pôngyis* accused the leaders of the General Council of Burmese Associations of malversation of funds, and decided to take over the management of the finances of the association. This led to a split and two General Councils of Burmese Associations emerged, one of which, entirely dominated by the General Council of Sangha Sametgyis, was uncompromisingly opposed to entry into the Legislative Council : the rival association, under the former leaders, discussed the question of Council entry and finally decided against it, thereby losing some of its prominent members who later stood for election and entered the Council as the Home Rule Party. Both the Associations thus uphold non-co-operation and both are supported by *pôngyis*, but the General Council of Sangha Sametgyis is unquestionably the more militant and aggressive.

49. The elections to the Legislative Council in November 1925 were more actively contested than were the 1922 elections though both sections of the General Council of Burmese Associations boycotted them. In 1926 the itinerant preachers of the General Council of Sangha Sametgyis caused considerable unrest in certain parts of the Meiktila district in Upper Burma where an experimental system of assessment of Land Revenue had been introduced, and called on the people to defy the authorities; later on in the year they began a campaign in the Tharrawaddy district of Lower Burma in which boycott of foreign goods, non-payment of taxes, civil disobedience and finally resistance to Government were advocated. This campaign was continued in 1927 and gradually increased in violence until anti-government feelings in the Tharrawaddy and adjoining districts had so been aroused that the ignorant peasantry began to think of rebellion ; tattooing and the distribution of charms were indulged in, acts which under the Burmese regime always indicated warlike preparations. Some isolated attacks on Government officers were made and in an affray at the beginning of 1928 three villagers and a police constable were killed. A number of the agitators, both monks and laymen were convicted of sedition; order

was restored by the imposition of punitive police on the affected areas, and the movement for non-payment of taxes appears for the present to have ended.

50. The political activities of the non-co-operating associations have clearly aimed at subversion of the constitution. Their object has been to induce the people to refuse to pay taxes and to rise against the Government, and to this end they, and especially the more militant *pôngyis*, have not hesitated to advocate violence and intimidation and to spread false rumours and accusations against Government and its officers. It was widely believed that U Oktama, the prominent *pôngyi* whose conviction in 1924 for making seditious speeches was noted in paragraph 48, had contracted an alliance with the King of France, that 10,000 foreign soldiers with four aeroplanes were to come to help against the British and that the attainment of Home Rule meant the abolition of all taxes. Such propaganda found favour with the Burmese rural population for whom it was intended but did not apparently have much effect on the towns, while its nationalistic tone did not attract the support of other races though several Indian members of the Swarajist party in the Legislative Council openly sympathised with the movement. The agitation for the abolition of Capitation-tax has been used throughout as a screen, and enquiries have made it abundantly clear that the movement was political, not economic.

PART II.

The Existing System of Government.

A.—The Executive Government.

The Executive Government of Burma consists of His Excellency the Governor with the two members of his Executive Council and two Ministers. The members and Ministers appointed since the institution of the Reforms on the 2nd January 1923 have been as follows :—

Hon'ble Finance Members.

The Hon'ble Sir William Keith, Kt., C.I.E., I.C.S., from 2nd January 1923 to 4th April 1925.
Sir James MacKenna, Kt., C.I.E., I.C.S., from 5th April 1925 to 4th August 1925.
The Hon'ble Sir William Keith, Kt., C.I.E., I.C.S., from 5th August 1925 to 30th April 1928.
Mr. S. A. Smyth, C.S.I., I.C.S., from 1st May 1928 to date.

Hon'ble Home Members.

The Hon'ble Sir Maung Kin, Kt., K.C.I.E., *Bar.-at-Law*, from 2nd January 1923 to 2nd October 1924.
The Hon'ble U May Oung, M.A., LL.M., *Bar.-at-Law*, from 12th November 1924 to 5th June 1926.
The Hon'ble Sir Joseph A. Maung Gyi, Kt., *Bar.-at-Law*, from 23rd June 1926 to date.

Hon'ble Forest Ministers.

The Hon'ble Mr. Joseph A. Maung Gyi, *Bar.-at-Law*, from 29th January 1923 to 11th November 1924.
The Hon'ble U Pu, *Bar.-at-Law*, from 12th November 1924 to 4th December 1925.
The Hon'ble Mr. Lee Ah Yain, *Bar.-at-Law*, from 5th December 1925 to date.

Hon'ble Education Ministers.

The Hon'ble U Maung Gyee, *Bar.-at-law*, from 29th January 1923 to 4th December 1925.
The Hon'ble Dr. U Ba Yin, M.B., Ch.B., from 5th December 1925 to date.

The death of the first two Home Members is responsible for the changes in the incumbents of that post. The Hon'ble Sir William Keith acted as Governor of Burma for four months during the absence on leave of Sir Harcourt Butler, G.C.I.E., and during this period Sir James

MacKenna, Kt., C.I.E., officiated as Finance Member. The Hon'ble Mr. Joseph A. Maung Gyi, Forest Minister, was appointed Judge of the High Court in November 1924, and his successor, the Hon'ble U Pu vacated office at the end of 1925 after the second election as his party failed to secure a majority in the Council. His colleague the Hon'ble U Maung Gyee, *Bar.-at-law* lost his seat at the seeond election at the end of 1925 and was succeeded as Education Minister by the Hon'ble Dr. U Ba Yin, M.B., Ch.B.

Central and Provincial Subjects.

The lists of Central and Provincial subjects in Schedule I to the Devolution Rules are the same for all provinces and need not be quoted. There has been no change in the list of Central subjects since it was first notified in 1920. Where convenient the agency of the Governor in Council may, under Rule 46 of the Devolution Rules, be employed in the administration of Central subjects. At present Income-Tax, Sea-Customs and Salt are administered direct by the Government of India and all other Central subjects are agency subjects. The question of the administration of the major port of Rangoon and of Port Quarantine being taken over by the Government of India is under consideration.

Agency Subjects.

Transferred Subjects.

No material change has been made in the List of Provincial subjects, Part II of Schedule I to the Devolution Rules. In Schedule II to these Rules is a list of the Provincial subjects which are transferred in the various Provinces. The list was published in 1920 and on the introduction of the reforms into Burma in 1923, additional subjects, not included in the list, were transferred. Thus European and Anglo-Indian Education are Transferred in Burma though Reserved in other provinces. So too are the regulation of betting and gambling, the prevention of cruelty to animals, the protection of wild birds and animals, the control of dramatic performances, cattle-pounds and the prevention of cattle trespass. Forests are a Transferred subject in Bombay and Burma alone of the Provinces of India. These additions to the list of Transferred subjects were made on the recommendation of the Burma Reforms Committee, acquiesced in by the Local Government.

Distribution of Business.

In the Appendix are lists showing the distribution of business among the various members of the Government. No important change took place in the distribution of business during the first three years. In 1926 the control of the Excise department was transferred from the Forest to the Education Ministry, but in 1927 it was re-transferred to the Forest Ministry owing to the increase of work in the Education Ministry in connection with local self-governing bodies. The allotment of certain subjects to His Excellency the Governor was initiated in 1928.

B.—Reserved Side of Government.

No constitutional difficulties have arisen regarding the powers of the Governor *vis-a-vis* his Council, and in no case has the Governer had to overrule the Council under Section 50 (2), Government of India Act. There has been no instance in which a member of Council has made use of the power conferred by Rule 23 of the Rules of Executive Business of recording a minute of dissent in a case which has been brought before a meeting of the Council after the circulation of papers.

C.—Transferred Side of Government.

Method of Selection of Ministers.

In the first Council the only party which was organised when Ministers were initially selected was the Nationalist party. One of the Ministers chosen was the leader of that party (who was also President of the Council of National Education), and the other was chosen from the unorganised side of the House. When the latter vacated office in 1924 his successor was the then leader in opposition of the Nationalist party. As is elsewhere explained, this party, notwithstanding the appointment of its head as one of the first Ministers, had constituted itself the opposition ; and the selection of a second Minister from it did not after its attitude. The anomaly of the appointment of Ministers from the opposition was not continued in the second Council. The members who at the 1925 elections described themselves as Independents were in a clear majority in that Council. One of the Ministers selected was an Independent, and the other a member who stood at the elections as a Nationalist and after election became an Independent. Though those who at the 1925 elections described themselves as Independents did not in fact constitute a coherent party and subsequently aggregated themselves in the House into two separate, though allied, parties and a non-party group, the choice of Ministers in the second Council has justified itself by an adherence to them of a majority of the Council.

Joint Responsibility of Ministers.

Though Ministers have supported each other consistently, joint responsibility has not yet been established. The tendency is however in the direction of joint responsibility and it is promoted by the practice of discussion at meetings of the whole Government of all important questions.

Intervention by one Minister in Department of another.

The power of intervention by one Minister in cases concerning departments in charge of another Minister, conferred by Rule 26 of the Rules of Executive Business, has worked smoothly and no difficulties have been experienced in practice. Under this Rule if a case affects departments in charge of more than one Minister and the Ministers concerned cannot agree to which of them it should belong, the orders of the Governor are taken on this point and the case is dealt with in the department to which he allots it. The Minister or Ministers, other than the Minister in charge, whose departments are affected by the case have to be consulted before any orders are issued disposing of the case, and if they cannot agree as to the action to be taken, the papers are submitted to the Governor by the Minister in charge.

Relations between Governor and Ministers.

The relations between the Governor and his Ministers have been harmonious throughout. In only one case, and that of no intrinsic importance, has the Governor overruled a Minister. Such differences of opinion as have from time to time emerged have been composed after discusssion either between the Governor and the Minister concerned, or between all the members of the Government. The final decision has in all cases been issued and concurred in by the Minister in charge. In no instance has the Governor, under Section (52) (3), Government of India Act, required action to be taken otherwise than in accordance with the advice of his Ministers. In Rule 7 of the Rules of Executive Business certain special classes of cases are enumerated in which the papers have to be submitted to the Governor before orders

are issued. These are briefly cases in which it is proposed to overrule a head of a department, a Commissioner of a Division or some Officer of higher standing, or to exercise the powers conferred by Section 401 of the Code of Criminal Procedure, 1898 in certain specified circumstances. No difficulties have been experienced in the working of this rule.

Powers of Ministers in nomination and posting of Officers.

As regards first appointments to the Services, those to the all-India Services are vested in the Secretary of State. Appointments to the Provincial Services otherwise than on the result of a competitive examination or on the advice of the permanent Selection Board, require the sanction of the Governor-General in Council. A certain percentage of the cadre of the Provincial Services to be established to replace the all-India Services working in Transferred Departments, will probably be reserved for the promotion of members of the present Provincial Services, selected by the Minister in charge with the concurrence of his Excellency the Governor, but definite rules to this effect have not yet been prescribed. Appointments to the Subordinate Services in Transferred departments are vested in the Minister in charge, save where, as for example in the Excise, Forests and Public Works Departments, this power has been delegated expressly to a subordinate authority.

The powers of Ministers in regard to the posting of, and grant of leave to, officers are set out in Devolution Rule 10 and in rules 37 to 39 of the Rules of Executive Business. The general effect of these rules is that proposals are initiated by the Minister in charge and sanctioned by the Governor acting with the Minister for the posting of and grant of leave to officers of an all-India Service or of a Provincial Service created in a transferred department to take the place of an all-India Service, while orders for the postings, etc., of officers of other Provincial Services are issued by the Minister subject to the approval of the Governor. The postings, etc., of members of the Subordinate Services are vested in the Minister, save in so far as power has been delegated in this respect to subordinate authority.

Responsibility of Governor for Services.

The general responsibility of the Governor in respect to the services is set out in Instruction VII of this Instructions, while special responsibility with regard to the Provincial and all-India Services is enjoined upon him in Devolution Rule 10 and in Rules 37 to 39 of the Rules of Executive Business. According to these rules the personal concurrence of the Governor must be secured to all orders affecting the pay or pension of officers of the all-India and Provincial Services, imposing censure on them, or passed to their disadvantage on memorials. His personal concurrence is allso required to orders granting leave to, or directing the posting promotion or transfer of officers of the all-India Services and of members of Provincial Services created to take the place in Transferred departments of the all-India Services. In the case of other Provincial Services the grant of leave or orders of posting promotion or transfer, are subject to his approval which is also necessary in the case of officers posted from a Transferred to Reserved department or *vice versa*. No difficulty has been experienced in the exercise of these responsibilities and the measures adopted to give effect to them have worked smoothly. In the case of the Subordinate Services any grievances can suitably be brought to the Governor's notice by memorials and no difficulties or anomalies have arisen.

D.—Relations between the Two Halves of Government.

Cases affecting both Reserved and Transferred Departments.

The disposal of a case affecting both Reserved and Transferred departments is provided for in Part IV of the Rules of Executive Business. In brief the rules require that if the departments do not agree as to which is to dispose of the case, the orders of the Governor are taken. Before orders are issued the other department cencerned is consulted, and every case must be laid before the Governor. No difficulties have been experienced in the practical working of these rules.

Joint deliberation between Governor, his Council and his Ministers.

Provision is made in Rule 11 and in Part V of the Rules of Executive Business for the discussion of cases by the Governor, his Council and his Ministers, as enjoined by Instruction IV of his Instructions. Particular attention has been paid to this matter and all matters of real importance whichever side of the Government they may primarily affect, have been the subject of joint deliberation. These discussions have been conducted with complete harmony.

Intervention by Members in the Transferred Subjects and by the Ministers in the Reserved Subjects.

The Rules of Executive Business enable Ministers to intervene in Reserved departments and Members of Council in Transferred departments in certain specified circumstances. Such intervention is possible firstly when a case affects both Reserved and Transferred departments. The method of disposal of such cases and the working of the rules applicable thereto have been discussed above. Secondly under Rules 28 and 29 the Finance Member may ask to see any case in a Transferred department and may request that the papers with his notes thereon, be submitted to the Governor for orders. Thirdly under Rule 34, if action taken in a Reserved department affects a Transferred department or *vice versa*, the Minister or Member in charge of the department affected may ask for the case in question and may request the Member or Minister in charge to submit it with his observations thereon to the Governor for orders. Owing to the frequency of join deliberation between the Governor, his Council and his Ministers in matters of importance no occasion has arisen for the exercise of the powers conferred by this rule.

Lastly, if papers in another department are required by a Member or a Minister for the disposal of a case in his department, provision is made in Rules 15 and 27 for the supply of the papers required. A slight difficulty has been felt here in that the Rules provide that " A Member may ask to see papers " and " a Minister may ask to see papers " whereas the necessity for the papers in question is in practically every case evident while the case is under examination in the Secretariat and before it has reached the Member or the Minister. In actual practice no trouble has arisen.

Maintenance of principle of Dyarchy.

Although, as noted above, the practice of joint deliberation between the Governor, his Executive Councillors and his Ministers, has been followed in all matters of real importance, irrespective of the side of the Government they primarily affect, the principle of dyarchy has not been allowed to be obscured, and the separate responsiblity of the Executive Council for Reserved subjects and of the Ministers for transferred subjects, has always been recognised and scrupulously observed. Rule 36 of the Rules of Executive Business embodies the provision for this practice.

Allocation of Funds.

There has been no allocation of funds to the Reserved and Transferred Departments under Devolution Rule 32. No demand has been made and no necessity has yet arisen for such action. The Statement A below shows, in lakhs of rupees, the actual annual distribution of funds between the two sets of departments since the introduction of the reforms. From a comparison of the actual expenditure in 1923-24 with the Budget Estimate for 1928-29 it will be seen that while there has been an increase of 25 per cent. in the total provincial expenditure, the amount allotted to the Transferred Departments has increased by 28 per cent. In other words, while in 1923-24 the Ministers had at their disposal 43 per cent. of the Provincial funds, the 1928-29 Budget has increased that allotment to 45 per cent. Statement B exhibits the actual expenditure in the chief Transferred departments from 1923-24 to 1926-27 and the Budget estimates for the two following years. In the case of the five departments of Education, Industries, Medical, Public Health and Agriculture, known at times as the "Nation-building departments," the provision for 1928-29 has exceeded the actual expenditure in 1923-24 by more than 76 per cent. The increase in all other departments of Government together is 13 per cent.

STATEMENT A.

DISTRIBUTION OF FUNDS.

[In lakhs of Rupees.]

Department.	Nature of grant.	1923-24.	1924-25.		1925-26.		1926-27.		1 27-28	1928-29.
		Actuals.	Estimate.	Actuals.	Estimate.	Actuals.	Estimate.	Actuals.	Estimate.	Estimate.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Reserved. Finance	Voted ...	136	321	241	254	249	299	236	237	230
	Non-voted*	76	79	79	83	65	71	72	22	49
	Total* ...	212	400	320	337	314	370	308	259	279
Reserved. Home	Voted ...	304	288	296	310	304	309	322	334	350
	Non-voted	57	54	61	62	55	71	67	71	70
	Total ...	361	342	357	372	359	380	389	405	420
Total Reserved	Departments	573	742	677	709	673	750	697	664	699
Transferred. Forest	Voted ...	270	286	236	239	211	226	251	249	264
	Non-voted	22	30	30	41	37	32	34	44	32
	Total ...	292	316	266	280	248	258	28	293	296
Transferred. Education	Voted ...	136	146	157	240	207	243	210	237	227
	Non-voted	13	18	14	22	18	32	32	47	42
	Total ...	149	164	171	262	225	275	242	284	269
Total Transferred Departments.		441	480	437	542	473	533	527	577	565
Grand	Total* ...	1,014	1,222	1,114	1,251	1,146	1,283	1,224	1,241	1,264

* This includes "Working Expenses—Irrigation" which in the Budget are deducted from Receipts under Head XIII—Irrigation, etc., and are not shown in the abstract of Expenditure.

STATEMENT B.

Expenditure on Main Transferred Departments in charge of Forest Minister.

[In lakhs of Rupees.]

Year.	Excise.	Forests.	Agriculture, Veterinary and Co-operative Credit.	Industries.	Civil Works.*
(1)	(2)	(3)	(4)	(5)	(6)
1923-24	17·61	101·81	18·58	·90	136·89
1924-25	18·07†	97·09	19·53	2·53	132·29
1925-26	30·86†	81·32	20·10	3·69	128·92
1926-27	22·38	84·01	19·84	4·52	119·48
Estimates { 1927-28 ...	23·51	84·40	20·91	4·51	109·81
Estimates { 1928-29 ...	21·69	83·07	22·35	4·23	129·13

* Does not include non-votable expenditure.
† Temporarily administered by Education Minister.

Expenditure on Main Transferred Departments in charge of Education Minister.

[In lakhs of Rupees.]

Year.	Education.	Public Health.	Medical.	Civil Works.*
(1)	(2)	(3)	(4)	(5)
1923-24 ...	73·52	8·89	34·41	10·70
1924-25 ...	78·65	8·54	36·07	14·53
1925-26 ...	96·62	10·84	38·37	37·12
1926-27 ...	113·24	23·88	48·31	45·41
Estimates { 1927-28	137·02	35·65	48·83	50·67
Estimates { 1928-29	131·38	31·22	51·19	44·10

* Does not include non-votable expenditure.

E.—Administration of Departments of Government.

In order to set out the manner in which the administration of the various Departments of Government has been affected by the introduction of the Reforms, a brief memorandum of the working of each department from the year 1918-19 onwards, has been recorded, based on Annual Reports, etc. As regards the Reserved Departments, the aim has been not so much to describe their achievements, as to elucidate the extent to which the influence and attitude of the Legislative Council has affected their policy and system, and to outline the general result of the impact of the reformed constitution on their administration. In both cases an administrative record only has been prepared, and the discussion of opinion and policy is not included. The memoranda are attached as annexures. The departments so treated are enumerated in the following list:—

A.—Transferred Departments.

1. Forests.
2. Excise and Opium.
3. Registration.
4. Co-operation.
5. Civil Medical.
6. Public Works Department (Roads and Buildings Branch).
7. Fisheries.
8. Public Health.
9. Agriculture.
10. Veterinary.
11. Industries.
12. Education.

B.—Reserved Departments.

1. Prisons.
2. Land Revenue.
3. Stamps.
4. Labour.
5. Public Works Department (Irrigation Branch).
6. Provincial Marine.
7. Police.
8. Factories.
9. Boilers.
10. General Administration.
11. Law and Justice.
12. Government Press.
13. Local Fund Audit.
14. Archaeology.

F.—Increased Cost of Government.

Growth of work in the Secretariat.

It was anticipated that under the Reforms the cost of Government would be considerably enhanced. The expenditure in the various departments of Government has been discussed in the memoranda on the departments concerned. In the Secretariat the new regime has increased the pressure of works and several additions to, and re-organisations of, the staff have been found necessary from time to time. Various expedients have been tried without success, such as the appointment of Deputy Secretaries, and of Heads of Departments as Secretaries to Government. The present arrangements were approved by the Secretary of State and have been in force since the 1st May 1927. The following statement sets out the strength and cost of the Secretariat staff immediately before the introduction of the Reforms as compared with that now in existence. It does not include the four Hon'ble Members and Ministers who draw Rs. 5,000 each per mensem.

Description.	On 1st January 1923.		On 1st February 1928.	
	No.	Cost per mensem.	No.	Cost per mensem.
		Rs.		Rs.
Chief Secretary ...	1		1	
Secretaries ...	3		6	
Deputy Secretary ...	1	27,115	...	32,389
Under Secretaries ...	4		7	
Assistant Secretaries	...		2	
Registrars ...	4		4	
Establishment ...	292	40,630	328	43,560
Total ...	305	63,745	348	75,948

Other Expenditure not included under Departments.

In addition, new expenditure has been incurred under three new heads of account, "Pay of Ministers," "Pay of Executive Council" and "Elections for Indian and Provincial Legislatures," while that under the existing head "Provincial Legislative Council" has increased. No explanation is necessary of the three new heads and the difference in size and composition between the old and the new Provincial Legislative Councils accounts for the rise under the fourth head. The pre-Reforms Council in its last years consisted of thirty members, of whom eighteen were non-officials, as against eighty-seven out of the one

hundred and three members of the present Council. By Resolutions passed respectively on the 3rd March 1926 and the 16th February 1927, the Legislative Council raised the daily allowance drawn by its non-official members residing up-country and in Rangoon from Rs. 10 to Rs. 20 per diem. The following table shows the increased expenditure attributable directly to the introduction of the Reforms which has not been discussed in the notes on the departments; the figures for the two years 1927-29 are those of the Budget Estimates, and the others are the actual expenditure incurred.

Year.	New Expenditure.			Increased Expenditure.
	Pay of Ministers.	Pay of Executive Council.	Election for Indian and Provincial Legislatures.	Provincial Legislative Council.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1921-22 ...	...	...	...	28,592
1922-23 ...	...	...	...	48,367
1923 24 ...	1,20,000	1,20,000	...	1,00,839
1924-25 ...	1,20,000	1,16,715	...	1,08,207
1925-26 ...	1,20,000	1,20,0 0	32,743	1,09,962
1926-27 ...	1,20,000	1,17,167	19,814	1,47.659
1927-28 ...	1,20,000	1,20,000	1,000	1,36.000
1928-29 ...	1,20,00	1,20,000	40,000	1,39,500

G.—Relations between the Local Government and the Government of India.

Relaxation of control in—(*a*) Reserved Subjects.

There is little to note as regards the effect of the relaxation of the control exercised by the Government of India in Reserved Subjects administered by the Local Government. The relaxation has been a matter of detail rather than of principle. It has not meant any general abandonment of supervision, but has rather taken the form of specific enhancement of certain powers of, or withdrawal of certain restrictions formerly imposed on, the Local Government. For example the power of the Local Government to sanction capital expenditure upon irrigation works has been enhanced from ten to fifty lakhs, and the restrictions regarding enhancement of land revenue under Settlements have been withdrawn. The administration has therefore been facilitated so far as those particular powers or restrictions are concerned but no further.

(*b*) in the Transferred Subjects.

In the Transferred departments, the relaxation has been more thorough and complete, and the absence of any far-reaching changes is due in part to the comparative pre-occupation of the Legislative Council with the Reserved Subjects, and in part to the fact that the Hon'ble Ministers have hitherto exercised caution in striking out a new line and have generally preferred to adopt extensions and developments of existing politics and measures. The effect of the cessation of recruitment to the

all-India Services in Transferred Departments, *e.g.*, the Indian Forest Service, has not yet fully manifested itself as the new Provincial Services to take their place have not come into being. In certain matters, on the other hand, the effect of relaxation of control has been very evident, as for instance in the grant of State Scholarships. During the years 1909-20 only six of these Scholarships were awarded by the Government of India to students from Burma out of an annual quota of approximately seventeen, while, during the period 1921-1927, forty-four such Scholarships have been awarded by the Local Government, and seven students have been selected for 1928 subject to admission being obtained for them at the Universities by the High Commissioner for India.

Further, in Excise matters an anomaly has arisen from the conflict of fiscal interests in the matter of imported foreign liquor, as the tax on the former is credited to Central Revenues, and that on the latter to Provincial.

In the Department of Agriculture again the change has manifested itself in another way. The activities of the Central Department of Agriculture are restricted to a few Central Institutions, and the advice and assistance of its officers are no longer available to Provincial officers in the same manner and to the same extent as heretofore.

Effect of relaxation in relation to other Provinces.

A certain lack of co-ordination with other provinces has resulted from the relaxation of control in the Transferred Departments. Thus in Excise matters, with the inauguration of the Reforms both the producing and the consuming provinces are empowered to collect and retain the revenue obtainable from excisable articles transmitted from one province to another. As undesirable rivalry might arise between provinces in this matter, a general agreement has been arrived at that duty should follow consumption.

Further, in the Veterinary Department, since the Reforms it has been difficult to obtain from another province the services of a member of the Veterinary Service, with the result that on two separate occasions the Director of Agriculture has had to undertake the duties of Veterinary Adviser.

Exercise of control over Transferred Departments by the Governor-General in Council.

The somewhat limited powers of control vested in the Governor-General in Council over Transferred subjects in virtue of Devolution Rule 49 have been exercised only on one subject of minor importance when a proposal of the Local Government that the Director of Agriculture should be placed in administrative charge of the Veterinary Department for five years was modified by the period being reduced to three years.

Administration of Agency Subjects.

Agency Subjects have already been dealt with, and there is nothing worthy of note under this head. The only development is that the Government of India is by degrees taking over those Central subjects in the administration of which an establishment is exclusively employed.

APPENDIX.

The following statements show the distribution made by His Excellency the Governor of Burma between himself, the Members of his Executive Council and his Ministers, of the subjects detailed in Schedule I of the Devolution Rules.

A

LIST OF SUBJECTS IN CHARGE OF HIS EXCELLENCY THE GOVERNOR.

No. (1)	Subject. (2)
	PART I.—*Central Subjects.*
2	External relations, including naturalisation and aliens and pilgrimages beyond India.
3	Relations with States in India.
4	Political charges.
5	Railways in so far as they are not classified as a provincial subject.
40	All-India Services.
43	Regulation of ceremonial, titles, orders, precedence and civil uniform.
45	The Public Service Commission (Government of India Act, section 96C).
	PART II.—*Provincial Subjects.*
36	Excluded Areas.
47	Control as defined by Devolution Rule 10.* of members of all-India and provincial services serving within the province and control, subject to legislation by the Indian legislature, of public services within the province other than all-India services :— (i) Burma Commission. (ii) Burma Frontier Service.

* "10. The authority vested in the Local Government over officers of the public services employed in a Governor's province shall be exercised in the case of a department dealing with reserved subjects by the Governor in Council and in the case of officers serving in a department dealing with transferred subjects by the Governor acting with the Minister in charge of the department : provided that—

(*a*) no orders affecting emoluments or pensions, no order of formal censure, and no order on a memorial shall be passed to the disadvantage of an officer of an all-India or provincial service without the personal concurrence of the Governor ; and

(*b*) no order for the posting of an officer of an all-India service shall be made without the personal concurrence of the Governor."

B

LIST OF SUBJECTS IN CHARGE OF THE HON'BLE THE FINANCE MEMBER.

No.	Subject.
(1)	(2)
	PART I.—*Central Subjects.*
1	(*a*) Defence of India, and all matters connected with His Majesty's Naval, Military and Air Forces in India, or with His Majesty's Indian Marine Service or with any other force raised in India, other than military and armed police wholly maintained by the Local Government. (*b*) Naval and military works and cantonments.
5	Communications to the extent described under the following heads, namely :— (*a*) extra-municipal tramways in so far as they are not classified as a provincial subject ; (*b*) inland waterways, to an extent to be declared by rule made by the Governor-General in Council or by or under legislation by the Indian legislature.
6	Shipping and navigation, including shipping and navigation on inland waterways in so far as declared to be a central subject in accordance with Entry 5 (*b*).
7	Light-houses (including their approaches), beacons, lightships, and buoys.
8	Port quarantine and marine hospitals.
9	Ports declared to be major ports by rule made by the Governor-General in Council or by or under legislation by the Indian legislature.
10	Telephones (including Wireless installations).
11	Customs, cotton excise duties, income-tax, salt and other sources of all-India revenues.
12	Currency and coinage.
13	Public debt of India.
14	Savings Banks.
15	The Indian Audit Department as defined in rules framed under section 99D (1), Government of India Act.
17	Commerce, including banking and insurance.
18	Trading companies and other associations.
19	Control of production, supply and distribution of any articles in respect of which contol by a central authority is declared by rule made by the Governor-General in Council or by or under legislation by the Indian legislature to be essential in the public interest save to the extent to which in such rule or legislation such control is directed to be exercised by a Local Government.

B—*contd.*

No. (1)	Subject. (2)
	PART I.—*Central Subjects*—concld.
20	Development of industries, in cases where such development by a central authority is declared by order of the Governor-General in Council, made after consultation with the Local Government expedient in the public interest.
21	Control of cultivation and manufacture of opium, and sale of opium for export.
22	Stores and stationery, both imported and indigenous, required for Imperial Departments.
24	Geological survey.
25	Control of mineral development, in so far as such control is reserved to the Governor-General in Council under rules made or sanctioned by the Secretary of State, but not including the regulation of mines.
34	Ecclesiastical administration, including European cemeteries.
35	Survey of India.
36	Archaeology.
41	Legislation in regard to any provincial subject in his charge, in so far as such subject is stated to be subject to legislation by the Indian legislature, and any powers relating to such subject reserved by legislation to the Governor-General in Council.
44	Immoveable property in the possession of the Governor-General in Council.
46	Matters expressly excepted from inclusion among provincial subjects— (i) Matters arising under the Cantonment Act, 1924. (ii) Ancient Monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, which are for the time being declared to be protected monuments under section 3 (1) of that Act, unless excluded by Notification in the *Gazette of India*.
	PART II.—*Provincial Subjects.*
6	(i) Administrative approval to the construction of buildings required for the use of departments under his charge. (ii) Residences of the Governor of the Province. (iii) Construction and maintenance of provincial buildings used or intended for any purpose in connection with the administration of departments under his charge.
7	Irrigation and canals, drainage and embankments, water storage and power ; subject to legislation by the Indian legislature with regard to matters of inter-provincial concern or affecting the relations of a province with any other territory.

B—*contd.*

No. (1)	Subject. (2)
	PART II.—*Provincial Subjects.*
8	Land Revenue Administration, as described under the following heads, namely : – (*a*) assessment and collection of land revenue ; (*b*) maintenance of land records, survey for revenue purposes, records-of-rights ; (*c*) laws regarding land tenures, relations of landlords and tenants, collection of rents ; (*d*) land improvement and agricultural loans ; (*e*) colonization and disposal subject to any provisions or restrictions that may be prescribed by the Secretary of State in Council under section 30 of the Government of India Act, of Crown lands not in the possession of the Governor-General in Council, and alienation of land revenue ; and (*f*) management of Government estates (includes the Rangoon Development Trust).
9	Famine relief.
11A	Notifications under sub-section (1) of section 4 and declarations under sub-section (1) of section 6 of the Land Acquisition Act, 1894, when the public purpose referred to in the said sub-sections appertains to a transferred subject ; subject to legislation by the Indian Legislature.
15	Land acquisition ; subject to legislation by the Indian legislature.
20	Non-judicial stamps, subject to legislation by the Indian legislature, and judicial stamps, subject to legislation by the Indian legislature, as regards amount of court-fees levied in relation to suits and proceedings in the High Courts under their original jurisdiction.
24	Development of mineral resources which are Government property, subject to rules made or sanctioned by the Secretary of State, but not including the regulation of mines.
24A	Control of production supply and distribution of any article to the extent to which by rule made by the Governor-General in Council, or by or under legislation by the Indian Legislature, such control is directed to be exercised by a Local Government.
27	Stores and stationery, subject in the case of imported stores and stationery, to such rules as may be prescribed by the Secretary of State in Council.

B—*contd.*

No. (1)	Subject. (2)
	PART II.—*Provincial Subjects*—contd.
30	Ports, except such ports as may be declared by rule made by the Governor-General in Council or by or under Indian legislation to be major ports.
31	Inland waterways including shipping and navigation thereon so far as not declared by the Governor-General in Council to be central subjects, but subject as regards inland steam-vessels to legislation by the Indian legislature.
41	Treasure trove.
43	Provincial Government Presses.
46	Local Fund Audit, that is to say, the audit by Government agency of income and expenditure controlled by local bodies.
47	Control, as defined by Devolution Rule 10.* of members of all-India and provincial services serving within the province and control, subject to legislation by the Indian legislature, of public services within the province other than all-India services in departments under his charge— All-India Services. Indian Service of Engineers, Irrigation Branch. Provincial Services. (*a*) Burma and Subordinate Engineering Services, Irrigation Branch. (*b*) Burma Land Records Service.
48	Sources of provincial revenue, not included under previous heads, but connected with subjects included in this list whether— (*a*) taxes included in the Schedules to the Schedule Taxes Rules; or (*b*) taxes not included in those Schedules, which are imposed by or under provincial legislation which has received the previous sanction of the Governor-General.

* "10. The authority vested in the Local Government over officers of the public services employed in a Governor's Province shall be exercised in the case of officers serving in a department dealing with reserved subjects by the Governor in Council and in the case of officers serving in a department dealing with transferred subjects by the Governor acting with the Minister in charge of the department; provided that—

(*a*) no orders affecting emoluments or pensions, no order of formal censure, and no order on a memorial shall be passed to the disadvantage of an officer of an all-India or provincial service without the personal concurrence of the Governor; and

(*b*) no order for the posting of an officer of an all-India service shall be made without personal concurrence of the Governor."

B—concld.

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects*—concld.
49	Borrowing of money on the sole credit of the province ; subject to the provisions of the Local Government (Borrowing) Rules.
50	Imposition by legislation of punishments by fine, penalty, or imprisonment for enforcing any law of the province relating to provincial subjects included in this list ; subject to legislation by the Indian legislature in the case of any subject in respect of which such a limitation is imposed under these rules.
51	(i) Provincial Statistics and Provincial Statistical Memoirs regarding subjects included in this list. (ii) Preservation and Translation of Ancient Manuscripts.
52	Provincial Marine.
53	Finance Department.

C

LIST OF SUBJECTS IN CHARGE OF THE HON'BLE THE HOME MEMBER.

No.	Subject.
(1)	(2)
	PART I.—*Central Subjects.*
5	Aircraft and all matters connected therewith.
10	Posts and telegraphs, including wireless installations.
16	Civil law, including laws regarding status, property, civil rights and liabilities, and civil procedure.
23	Control of petroleum and explosives.
25	Regulation of Mines.
26	Botanical survey.
27	Inventions and designs.
28	Copyright.
29	Emigration from, and immigration into British India, and inter-provincial migration.
30	Criminal Law, including criminal procedure.
31	Central Police organization.
32	Control of arms and ammunition.

C—*contd.*

No.	Subject.
(1)	(2)
	PART I—*Central Subjects*—concld.
33	Central agencies and institutions for research (including observatories), and for professional or technical training or promotion of special studies.
37	Zoological survey.
38	Meteorology.
39	Census and statistics.
41	Legislation in regard to any provincial subject in his charge, in so far as such subject is stated to be subject to legislation by the Indian Legislature, and any powers relating to such subject reserved by legislation to the Governor-General in Council.
42	Territorial changes, other than intra-provincial and declaration of laws in connection therewith.
47	All other matters not included among provincial subjects.
	PART II.—*Provincial Subjects.*
5	Education— (*a*) (i) Such Universities constituted after the commencement of these rules as may be declared by the Governor-General in Council to be central subjects, and (ii) Chiefs' Colleges and any institutions maintained by the Governor-General in Council for the benefit of members of His Majesty's Forces or of other public servants or of the children of such members or servants; and (*b*) subject to legislation by the Indian legislature, the definition of the jurisdiction of any University outside the province in which it is situated.
6	(i) Administrative approval to the construction of buildings required for the use of departments under his charge. (ii) Construction and maintenance of provincial buildings used or intended for any purpose in connection with the administration of departments under his charge. (iii) Public Works Establishment in Backward Tracts other than the Federated Shan States.
17	Administration of justice, including constitution, powers, maintenance and organization of courts of civil and criminal jurisdiction within the province; subject to legislation by the Indian legislature as regards the High Courts, and courts of criminal jurisdiction.
18	Provincial law reports.

C—*contd.*

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects*—contd.
19	Administrators-General and Official Trustees ; subject to legislation by the Indian legislature.
24A	Control of production, supply and distribution of any article to the extent to which by rule made by the Governor-General in-Council, or by or under legislation by the Indian Legislature, such control is directed to be exercised by a Local Government.
26	Industrial matters included under the following heads, namely— (*a*) factories ; (*b*) settlement of labour disputes ; (*c*) electricity ; (*d*) boilers ; (*e*) gas ; (*f*) smoke nuisance ; and (*g*) welfare of labour, including provident funds, industrial insurance (general, health and accident) and housing ; subject as to heads (*a*), (*b*), (*c*), (*d*) and (*g*) to legislation by the Indian legislature.
32	Police including railway police, subject in the case of railway police to such conditions as regards limits of jurisdiction and railway contributions to cost of maintenance as the Governor-General in Council may determine.
33	The following miscellaneous matters, namely— (*a*) control of poisons, subject to legislation by the Indian legislature ; (*b*) control of motor-vehicles, subject to legislation by the Indian legislature as regards licenses valid throughout British India.
34	Control of newspapers, books and printing presses ; subject to legislation by the Indian legislature.
35	Coroners.
37	Criminal tribes ; subject to legislation by the Indian legislature.
38	European vagrancy ; subject to legislation by the Indian legislature.
39	Prisons, prisoners (except State prisoners) and reformatories ; subject to legislation by the Indian legislature.
44	Elections for Indian and provincial legislatures ; subject to rules framed under sections 64 (1) and 72A (4), Government of India Act.
45	Regulation of medical and other professional qualifications and standards ; subject to legislation by the Indian legislature.

C—*concld.*

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects*—contd.
47	Control, as defined by Devolution Rule 10.* of members of all-India and provincial services serving within the province and control subject to legislation by the Indian legislature, of public services within the province other than all-India services in departments under his charge— All-India services— (i) Indian (Imperial) Police Service ; (ii) Indian Medical Service (Jail Department). Provincial Services— (i) Burma Civil Service. (ii) Burma Police Service. (iii) Burma Jail Service.
48	Sources of provincial revenue, not included under previous heads but connected with subjects included in this list whether— (*a*) taxes included in the Schedules to the Scheduled Taxes Rules ; or (*b*) taxes not included in those Schedules, which are imposed by or under provincial legislation which has received the previous sanction of the Governor-General.
50	Imposition by legislation of punishments by fine, penalty or imprisonment for enforcing any law of the province relating to any provincial subject included in this list ; subject to legislation by the Indian legislature in the case of any subject in respect of which such a limitation is imposed under these rules.
51	(i) Provincial Gazetteers. (ii) Provincial Statistics and Provincial Statistical Memoirs regarding subjects included in this list. (iii) Preparation, publication and distribution of the Provincial Code.

* "10.—The authority vested in the Local Government over officers of the public service employed in a Governor's Province shall be exercised in the case of officers serving in a department dealing with reserved subjects by the Governor in Council and in the case of officers serving in a department dealing with transferred subjects by the Governor acting with the Minister in charge of the department : provided that—

(*a*) no orders affecting emoluments or pensions, no order of formal censure, and no order on a memorial shall be passed to the disadvantage of an officer of an all-India or provincial service without the personal concurrence of the Governor ; and

(*b*) no order for the posting of an officer of an all-India service shall be made without the personal concurrence of the Governor."

D.

List of Subjects in charge of the Hon'ble the Forest Minister.

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects.*
1	Matters relating to the constitution and powers of the Municipal Corporation of Rangoon.
6	Public Works— (i) Administrative approval to the construction of buildings required for departments under his charge. (ii) Construction and maintenance of provincial buildings used or intended for any purpose in connection with the administration of departments under his charge and care of historical monuments, with the exception of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, which are for the time being declared to be protected monuments under section 3 (1) of that Act : provided that the Governor-General in Council may, by notification in the *Gazette of India*, remove any such monument from the operation of this exception either absolutely or subject to such conditions as he may, after consultation with the Local Government or Local Governments concerned, prescribe. (iii) Roads, bridges, ferries, tunnels, ropeways, causeways, and other means of communication, subject to the provisions of rule 12A of the Devolution Rules and of any orders made thereunder— Main (cost debitable to Provincial Funds).
7	Water-supplies and sanitary works maintained or proposed to be maintained from Provincial Funds.
10	Agriculture, including research institutes, experimental and demonstration farms, introduction of improved methods, provision for agricultural education, protection against destructive insects and pests and prevention of plant diseases; subject to legislation by the Indian legislature in respect to destructive insects and pests and plant diseases, to such extent as may be declared by any Act of the Indian legislature.
11	Civil Veterinary Department, including provision for veterinary training, improvement of stock, and prevention of animal diseases ; subject to legislation by the Indian legislature in respect to animal diseases to such extent as may be declared by any Act of the Indian legislature.
12	Fisheries.
13	Co-operative Societies.

D—*contd.*

No. (1)	Subject. (2)
	PART II.—*Provincial Subjects*—contd.
14	Forests, including preservation of game therein and all buildings and works executed by the Forest Department ; subject to legislation by the Indian legislature as regards disforestation of reserved forests.
16	Excise, that is to say, the control of production, manufacture, possession, transport, purchase, and sale of alcoholic liquor and intoxicating drugs, and the levying of excise duties and license fees on or in relation to such articles, but excluding, in the case of opium, control of cultivation, manufacture, and sale for export.
24A	Control of production, supply and distribution of any article to the extent to which by rule made by the Governor-General in Council, or by or under legislation by the Indian Legislature, such control is directed to be exercised by a Local Government.
25	Development of industries, including industrial research and technical education.
33	The following miscellaneous matters, namely :— (*a*) regulation of betting and gambling ; (*b*) prevention of cruelty to animals ; (*c*) protection of wild birds and animals.
40	Pounds and prevention of cattle trespass.
42	Zoological Gardens.
47	Control, as defined by Devolution Rule 10,* of members of all-India and provincial services serving within the province, and control, subject to legislation by the Indian legislature, of public services within the province other than all-India services in departments under his charge— PART I.—All India Services— (*a*) Indian Forest Service. (*b*) Indian Forest Engineering Service. (*c*) Indian Agricultural Service. (*d*) Indian Veterinary Service. (*e*) Indian Engineering Service, Buildings and Roads.

* "10.– The authority vested in the Local Government over officers of the public service employed in a Governor's Province shall be exercised in the case of officers serving in a department dealing with reserved subjects by the Governor in Council and in the case of officers serving in a department dealing with transferred subjects by the Governor acting with the Minister in charge of the department : provided that—

(*a*) no orders affecting emoluments or pensions, no order of formal censure, and no order on a memorial shall be passed to the disadvantage of an officer of an all-India or provincial service without the personal concurrence of the Governor ; and

(*b*) no order for the posting of an officer of an all-India service shall be made without the personal concurrence of the Governor."

D—*concld.*

No. (1)	Subject. (2)
	PART II.—*Provincial Subjects*—contd.
	PART II.—Provincial Services— (*a*) Burma Forest Service. (*b*) Burma Excise Service. (*c*) Burma Agricultural Service. (*d*) Burma Veterinary Service. (*e*) Burma Engineering Service, Buildings and Roads.
	PART III.—Subordinate Services— (*a*) Subordinate Forest Service. (*b*) Subordinate Excise Service. (*c*) Subordinate Agricultural Service. (*d*) Subordinate Veterinary Service. (*e*) Subordinate Engineering Service, Buildings and Roads.
48	Sources of provincial revenue, not included under previous heads, but connected with subjects included in this list, whether— (*a*) taxes included in the Schedules to the Scheduled Taxes Rules ; or (*b*) taxes not included in those Schedules, which are imposed by or under provincial legislation which has received the previous sanction of the Governor-General.
50	Imposition by legislation of punishments by fine, penalty, or imprisonment for enforcing any law of the province relating to any provincial subject included in this list ; subject to legislation by the Indian legislature in the case of any subject in respect of which such a limitation is imposed under the Devolution Rules.
	* * * * *
51	Provincial Statistics and Provincial Statistical Memoirs regarding subjects included in this list.
	* * * * *

E

LIST OF SUBJECTS IN CHARGE OF THE HON'BLE THE EDUCATION MINISTER.

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects.*
1	Local self-government, that is to say, matters relating to the constitution and powers of improvement trusts (other than the Rangoon Development Trust), district boards, mining boards of health and other local authorities established in a province for the purpose of local self-government, exclusive of matters relating to the Municipal Corporation of the City of Rangoon or arising under the Cantonments Act, 1924 ; subject to legislation by the Indian legislature as regards— (*a*) the powers of such authorities to borrow otherwise than from a provincial government, and (*b*) the levying by such authorities of taxation not included in Schedule II to the Scheduled Taxes Rules.
2	Medical administration, including hospitals, dispensaries, and asylums, and provision for medical education.
3	Public health and sanitation and vital statistics ; subject to legislation by the Indian legislature in respect to infectious and contagious diseases to such extent as may be declared by any Act of the Indian legislature.
4	Pilgrimages within British India.
5	Education (except technical education, reformatory schools and education in backward tracts) : provided that the following subjects shall be excluded, namely :— (*a*) (i) Such Universities constituted after the commencement of these rules as may be declared by the Governor-General in Council to be central subjects, and (ii) Chief's Colleges and any institution maintained by the Governor-General in Council for the benefit of members of His Majesty's Forces or of other public servants or of the children of such members or servants ; and (*b*) the definition of the jurisdiction of any University outside the province in which it is situated.
6	Public Works— (i) administrative approval to the construction of buildings required for departments under his charge.

E—*contd.*

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects*—contd.
	(ii) construction and maintenance of provincial buildings used or intended for any purpose in connection with the administration of departments under his charge ;
	(iii) roads, bridges, ferries, tunnels, ropeways, causeways, and other means of communication subject to the provisions of rule 12A of the Devolution Rules and of any orders made thereunder —
	District (cost debitable to Local Funds).
	(iv) tramways within municipal areas ;
	(v) light and feeder railways and extra-municipal tramways, in so far as provision for their construction and management is made by provincial legislation ; subject to legislation by the Indian legislature in the case of any such railway or tramway which is in physical connection with a main line or is built on the same gauge as an adjacent main line.
7	Water supplies and sanitary works maintained or proposed to be maintained from local funds.
21	Registration of deeds and documents ; subject to legislation by the Indian legislature.
22	Registration of births, deaths and marriages ; subject to legislation by the Indian legislature for such classes as the Indian legislature may determine.
23	Religious and charitable endowments.
24A	Control of production, supply and distribution of any article, to the extent to which by rule made by the Governor-General in Council, or by or under legislation by the Indian legislature, such control is directed to be exercised by a local Government.
28	Adulteration of foodstuffs and other articles ; subject to legislation by the Indian legislature as regards import and export trade.
29	Weights and measures ; subject to legislation by the Indian legislature as regards standards.
33	Control of dramatic performances and cinematographs, subject to legislation by the Indian legislature in regard to sanction of films for exhibition.
42	Libraries and Museums.

E—*concld.*

No.	Subject.
(1)	(2)
	PART II.—*Provincial Subjects*—concld.
47	Control as defined by Devolution Rule 10* of members of all-India and provincial services serving within the province; and control, subject to legislation by the Indian legislature, of public services within the province other than all-India services— PART I.—All India Services— (*a*) Indian Medical Service (except Jail Department). (*b*) Indian Educational Service. PART II.—Provincial Services— (*a*) Civil Assistant Surgeons. (*b*) Burma Educational Service. PART III.—Subordinate Services— (*a*) Subordinate Medical Service. (*b*) Subordinate Educational Service.
48	Sources of provincial revenue, not included under previous heads but connected with subjects included in this list whether— (*a*) taxes included in the Schedules to the Scheduled Taxes Rules ; or (*b*) taxes not included in those Schedules, which are imposed by or under provincial legislation which has received the previous sanction of the Governor-General.
50	Imposition by legislation of punishments by fine, penalty, or imprisonment for enforcing any law of the province relating to any provincial subject included in this list ; subject to legislation by the Indian legislature in the case of any subject in respect of which such a limitation is imposed under these rules.
51	Provincial Statistics and Provincial Statistical Memoirs regarding subjects included in this list.

* " 10.—The authority vested in the Local Government over officers of the public services employed in a Governor's Province shall be exercised in the case of officers serving in a department dealing with reserved subjects by the Governor in Council and in the case of officers serving in a department dealing with transferred subjects by the Governor acting with the Minister in charge of the department : provided that—

(*a*) no orders affecting emoluments or pensions, no order of formal censure, and no order on a memorial shall be passed to the disadvantage of an officer of an all-India or provincial service without the personal concurrence of the Governor; and

(*b*) no order for the posting of an officer of an all-India service shall be made without the personal concurrence of the Governor."

LIST OF ANNEXURES.

AI.—Forest Department.
AII.—Excise Department.
AIII.—Registration Department.
AIV.—Co-operative Department.
AV.—Civil Medical Department.
AVI.—Public Works Department, Buildings and Roads branch.
AVII.—Fishery Department. 100
AVIII.—Public Health Department.
AIX.—Department of Agriculture.
AX.—Veterinary Department.
AXI.—Department of Industries.
AXII.—Education Department.
BI.—Prisons Department.
BII.—Land Revenue Department. 166
BIII.—Stamp Department.
BIV.—Labour Department.
BV.—Public Works Department, Irrigation branch.
BVI.—Provincial Marine Department.
BVII.—Police Department.
BVIII.—Factory Department.
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BXI.—Administration of Justice.
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BXIII.—Local Fund Audit Department.
BXIV.—Department of Archæology.

A—I.

Forest Department.

The following tables show under the principal heads the revenue and expenditure in lakhs of rupees of the Forest Department for the years 1918-19 to 1926-27:—

Revenue. in lakhs.

Year.	Extraction by Government Agency.	Extraction by Consumers.	Drift and waif-wood and confiscated produce.	Forests not managed by Government.	Miscellaneous and refunds.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1918-19	35·48	83·56	2·49	1·55	2·21	125·29
1919-20	47·65	109·22	2·65	2·04	2·05	163·61
1920-21	64·87	117·13	2·89	1·91	2·66	189·46
1921-22	52·48	160·86	2·62	2·38	2·83	221·17
1922-23	48·38	129·74	4·49	1·65	—1·43	182·83
Average ...	49·77	120·10	3·03	1·91	1·66	176·47
1923-24	41·64	134·39	3·35	1·59	—3·39	177·58
1924-25	55·94	118·77	3·73	1·42	1·99	181·85
1925-26	70·83	131·19	4·30	1·40	1·90	209·62
1926-27	67·51	140·96	4·07	1·44	3·38	217·36
Average ...	58·98	131·33	3·86	1·46	·97	196·60

Expenditure.

Year.	General direction.	Conservancy and Works.				Establishment.				Interest on capital and charges in England.	Grand Total.
		Government extraction.	Communications and Building.	Organisation, improvement and extension of forests.	Other Expenditure.	Pay of officers.	Pay of Establishment.	Allowances.	Other charges.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1918-19 ...	·79	20·54	2·97	2·89	4·53	6·91	11·25	5·45	1·59	...	56·92
1919-20 ...	1·36	22·68	4·22	3·73	5·75	8·17	11·56	6·15	1·76	...	65·38
1920-21 ...	1·20	22·56	4·92	3·93	7·52	8·29	15·06	7·46	2 13	...	73·07
1921-22 ...	1·51	33·51	5·27	4·37	8·58	9·49	17·45	8·05	2·60	2·18	93·01
1922-23 ...	1·25	33·27	7·89	4·76	9·01	11·33	18·10	9·74	3·02	3·45	101·82
Average ...	1·22	26·51	5·05	3·94	7·08	8·84	14·68	7·37	2·22	1·13	78·04
1923-24 ...	1·31	33·55	5·78	7·47	9·20	11·99	20·14	7·56	2·72	2·09	101·81
1924-25 ...	1·27	27·04	4·89	7·52	8·58	14·57	19·96	6·47	2·67	4·12	97·09
1925-26 ...	1·20	18·88	6·77	6·08	7·96	12·85	17·83	9·98	3·31	4·49	89·35
1926-27 ...	1·91	15·69	7·86	5·91	8·66	12·56	18·45	10·14	5·70	5·47	92·35
Average ...	1·42	23·79	6·32	6·75	8·60	12·99	19·10	8·54	3·60	4·04	95·15

NOTE.—Revenue and expenditure in the Federated Shan States are included up to 1921-22 and for the first six months of 1922-23 and are afterwards excluded.

Teak, the main factor in the revenue, was responsible for 70 per cent. of the gross revenue ; and 44 per cent. of the gross revenue was paid as royalty by the five European firms working teak. Teak is extracted by water and consequently the revenue depends very largely on the floating season. Roughly 20 per cent. of the teak output is extracted departmentally and sold in Rangoon. The prices realised at the auctions vary with market conditions.

The revenue figures as a whole exhibit a steady increase which would appear to parallel the revival of trade since the war and the general increase in prosperity and national wealth.

The year 1921-22 exhibits the most outstanding abnormality. For this an unusually favourable floating season combined with extraction of teak to an unusually low standard was responsible. The drop in the following year was due to an unfavourable floating season and partly to over-extraction during the preceding year. This latter factor served to depress the returns from Government timber for the succeeding three years. The low figure of receipts from " Extraction by consumers " in 1924-25 was the result of an unfavourable floating season coupled with a bad market for teak. The increased receipts from Government extraction in the last three years are due to a rise in the price of the extracted teak from Rs. 49·4 per ton in 1923-24 to Rs. 92·3 per ton in 1926-27. The progressive increase of expenditure up to 1923-24 may be generally ascribed to recovery from war conditions. The drop subsequent to that year is due partly to restriction of departmental timber operations and partly to inadequacy of superior staff. The extraction of timber by departmental agency was of two varieties, small and large. The small operations consisted in the extraction of teak from cultivated areas and of the inferior teak which the lessees did not consider it worth while to extract from leased forests. The large operations were in the Myitmaka Division, where the teak forest have been worked departmentally for more than 60 years. A great improvement in the working of these forests had been affected mainly by the training of the floating streams and this is reflected in the figures of revenue and of expenditure up to 1923-24. From 1921-22 it was realised that the increasing desire of Burmans to extract timber on their own account instead of as Government contractors should be met by a restriction of small departmental operations. In the Report on Forest Administration for 1922-23 it was recorded that instructions had been issued to close down these operations. By the end of 1925-26 there was practically no departmental extraction outside the Myitmaka area. As regards the large operations in this area, it was noted in the 1923-24 Report that the exhibition of accounts in full commercial detail had shown that the financial position was far from strong. The standard of log assumed to be saleable at a profit had been set too low, resulting in the extraction of timber unsaleable in the Rangoon market. Extraction was also above the normal produce of the forests. The outturn of the Myitmaka forest was therefore reduced, but a large stock ot extracted timber had been accumulated for subsequent disposal. After some years' experience of account keeping on commercial lines, it was found in 1925 that the financial position of departmental teak operations was sound.

The explanation of the increase of expenditure on communications is contained in the following extract from the Report of 1922-23 :—

" The large increase in expenditure during the year on cart roads is very satisfactory to note. The point it is desired to emphasise is

that it only represents a start in the right direction. Without sustained effort there is not likely to be much in the way of return. Very few people seem to realise how entirely dependent on his own efforts the Forest Department is with regard to the opening up of forests with roads. Very few roads in the forests are built and maintained by the Public Works Department. Cart roads are only required to a very limited extent for the extraction of teak, and the big firms engaged in the trade make them for themselves. In the case of hardwoods, however, cart roads are a vital necessity ; but the construction of them is quite beyond the capacity of local traders and small capitalists. They spend nothing worth mentioning on making cart tracks for themselves ; the majority of them do not know how to do so. If it is to be the settled policy of Government to favour local people as much as possible in the giving out of contracts for timber, there must be corresponding expenditure on roads for them. If expenditure on road construction in the forests of Burma had gone on steadily during the past twenty years, on the same proportional scale as in the United Provinces, Burma might certainly count on its revenue from timber other than teak being double what it is to-day."

Decreases occurred in the following two years in the expenditure on roads due to lack of funds ; but in 1924-25 a systematic five year programme for the construction of major roads was approved. The execution of this programme, though handicapped by the shortage of Engineering staff, resulted in some expansion in the two following years.

The expenditure on the organisation improvement and extension of forests has throughout been small. It was increased in 1923-24 by the inception of aerial surveys of forests which were discontinued after 1924-25. The inadequacy of the provision for improvement has been the subject of frequent comment in the Reports

The main items of other expenditure on conservancy and works are live-stock, tools, stores and plant ; expenditure in connection with drift wood ; and expenditure in connection with extraction by consumers. These have decreased since 1923-24.

The cost of establishment has been affected by two factors, revisions of sanctioned strength and pay, and shortage of officers. The shortage has been chronic since the war. The details will be further dealt with later, but it may here be noted that the deficiency of officers has had a potent effect in the restriction of expenditure generally and especially in respect of measures of improvement.

In connection with the Retrenchment Committee of 1923, the Chief Conservator made proposals that in future it should be recognised that the needs of the forests should be the first charge on the revenue derived from them ; that accounts for departmental extraction should be separated from other forest revenue and expenditure ; and that a fixed percentage of the other revenue should be put back into the forests, thereby enabling much larger sums to be spent on communications and improvement. The proposal, though supported by the Retrenchment Committee, did not receive the approval of the Local Government which considered it incompatible with the system under which the Legislative Council votes the allotment. The negation of the proposal cannot be considered as a result of the transfer of forest administration. The following passages occurred in the Local Government's resolution on the 1920-21 Report :—"the Chief Conservator of Forests has commented on the inadequacy of the expenditure on the

Forest Department and its effects on development and efficiency. The Local Government is fully aware that expenditure on forests is likely to lead, both directly and indirectly, to an expansion in the forest revenues; for in this, as in other directions, in a Province of rich but undeveloped resources like Burma, expenditure on development is likely to repay itself within comparatively limited time. At the same time, it is impossible to isolate the forest revenues from the general revenues of the Province and earmark them, solely or mainly, for forest expenditure. The forests are one of the main sources of the general provincial revenues, and an appropriation of forest receipts to forest expenditure could only be effected by starving other branches of the administration, the needs of which are no less insistent, and the importance of which to the welfare of the Province and its people is no less great. The Government is much in the same position as the owner of a private estate; however much he may desire to put back the income into the property for its further development, he has got to live in the meantime."

"Sir Reginald Craddock has no objection to the Chief Conservator's suggestion that there should be a separate budget for departmental timber operations, provided that this does not involve the implication that expenditure on departmental timber operations may be increased indefinitely without affecting the allotments made for other branches of forest administration. The admission of such a principle would impose unacceptable restrictions on the preparation of the provincial budget. In His Honour's opinion, it is a matter of more immediate necessity to separate the commercial or *quasi*-commercial activities of the department and organise the expenditure on them on a commercial basis, in order that the Local Government may be aware of the profit and loss accruing from these operations and may be able to secure that they yield an adequate return."

The following statement indicates under the main heads the progress made in administration :—

	Reserved Forests.						Mileage of roads made during year.		Trade Outturn.		
Year.	Area (sq. miles).	Surveyed area (sq. miles).	Area under working plans (sq. miles).	Area of plantations (1,000 acres).	Area over which climbers cut during year (sq. miles).	Area over which improvement fellings done during year (sq. miles).	Extraction cart roads.	Bridle paths.	Timber (1,000 tons).	Fuel (1,000 tons).	Minor produce (value in Rs. Lakhs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1918-19	29,336	21,039	10,855	83	320	101	128	332	740	1,189	6·37
1919-20	29,874	21,719	10,855	86	365	73	186	426	882	1,069	7·59
1920-21	29,934	22,566	10,855	88	245	60	172	286	846	715	6·09
1921-22	30,086	24,69[illegible]	11,033	95	296	48	85	174	1,281	1,020	9·43
1922-23	30,272	26,490	11,101	99	254	63	206	2·6	992	920	9·41
Average	29,900	23,302	10,940	90	296	69	155	301	948	983	7·78
1923-24	27,890	24,974	10,272	103	153	42	123	178	881	859	10·25
1924-25	28,227	25,476	12,083	108	133	34	140	158	823	1,125	7·12
1925-26	28,372	25,870	12,120	123	124	76	188	103	919	1,049	8·04
1926-27	28,647	26,279	14,437	127	127	130	150	103	958	1,035	7·77
Average	28,284	25,650	12,228	115	134	70	150	135	895	1,017	8·29

From the middle of 1922-23 the figures for the Shan States Federation are excluded. As before noted, progress has been generally restricted by inadequacy of staff and expenditure.

The outstanding features of the period have been—

(1) the progress made in bringing the forests under systematic management due to the creation of a Working Plans branch in charge of a Conservator in 1920 ;

(2) the progress made with Economic Research due to the formation of a Utilization branch in charge of a Conservator in 1920 ;

(3) the progress made in Silvicultural Research by the appointment of a Silviculturist in 1920.

The falling off in construction of bridle paths is due to the more important work of constructing cart roads receiving precedence.

The most important change of policy during the period under review was the decision in 1920 to reserve 12½ per cent. of the posts in the cadre of the Indian Forest Service for promotion of men from the Provincial Service. In making these promotions a definite lowering of the standard was inevitably accepted in the case of some of the men promoted. This change originated before transfer.

Other important changes of policy were, firstly the introduction of more concentrated methods in the management and regeneration of the reserved forests involving extension of planting operations with the aid of the shifting cultivator and the formation of villagers under the administration of the department to provide labour ; and secondly the restriction of the departmental extraction of teak. Both these changes originated before transfer, but the latter received an impetus from the recommendations of the Retrenchment Committee.

Government extraction is now almost altogether limited to the forests in the Prome, Tharrawaddy and Zigôn Divisions which drain direct into the Myitmaka River. The application of the policy of disposing of forest produce by public tender or auction to the exclusion of private agreement (except in cases of previous commitment under old leases) has become more strict on account of transfer. The policy of preference to local traders instead of large firms has been reinforced. There have been no other changes in the direction of development of the administration or other departures of importance from the lines of administration before transfer.

The main problem throughout the period under review has, as already indicated, been inadequacy of staff. Reorganisation of the Indian Forest Service was suspended during the war and there was no recruitment to it from 1916 to 1919. The reorganisation took effect from August 1920 and raised the strength of the service from 61 to 113, excluding posts listed for service outside the province. There was also some revision of pay. At the same time 10 posts of Forest Engineer with a status similar to that of officers of the Indian Service were created. The strength of the Burma Forest Service was also then raised from 58 to 106 (excluding 3 posts listed for the Andamans) and the pay of the service revised. A further revision of pay improving the prospects of this service took effect from the 1st January 1923. The cadre of the subordinate service was increased in 1920 and its pay raised ; and strength and pay were again revised in 1927 as a result of the recommendation of the Forest Enquiry Committee, 1925. The depletion of the Indian Forest Service by casualties and absence of

recruitment during the war and abnormally numerous retirements after the war, combined with the increase in 1920 of the sanctioned strength of both it and the Burma Forest Service, caused very large shortages in superior officers of the department. In 1920-21 there were 97 vacancies in the gazetted posts : on the 31st March 1922, 44 posts were vacant in the sanctioned cadre of the Indian Service and 64 in the Provincial Service : on the same date in 1923 the vacancies were respectively 34 and 39 ; in 1925, 15 and 13 ; and in 1926, 14 and 12. In addition to shortage of numbers, the above causes resulted in a decrease in the ratio of senior to junior officers. Moreover, recruitment to the Indian Forest Service has in recent years been dislocated by the decision consequent on transfer to replace gradually the All-India Service by a Provincial Service. This cause has prevented the attainment of a complete cadre and the full benefit anticipated from the reorganisation of 1920. The change in the status of the service postulates recruitment with the eventual object of officering the department largely, if not entirely, from natives of the province. It is accepted at present that the process must be a gradual one, but the outlook in the matter of recruiting officers of the required standard to the higher ranks of the department under the new conditions is by no means assured. The conditions of the service were sanctioned in June 1928 but there has been some recruitment in anticipation of final orders for its constitution.

Allowing for officers on leave preparatory to retirement, the Indian Forest Service is now 30 posts or 25 per cent. below the sanctioned scale.

Causes peculiar to the province have operated to reduce recruitment to the Burma Forest Service. In the Report for 1921-22 it was noted that experience had shown that, though the Dehra Dun College was willing to train for this service an average of eight men yearly, it had never been possible to obtain enough recruits to fill the places and of sufficient education to follow the course. The local supply of recruits was poor in numbers and quality, and the educated Burman did not appear to have sufficient liking for a forest life to care for deputation to Dehra Dun for two years away from his friends. In this year the idea was revived of instituting a course of education in forestry in connection with the Rangoon University to attract Burmans to the service. This was done in 1923, but the results hitherto have not been to afford much relief. In the resolution on the 1925-26 Report, it was noted that the quality of the University students undergoing the forestry course had not, so far, given entire satisfaction, but that it was too early then to declare that recruitment for the Burma Forest Service through the medium of the University had been a failure. Though the candidates receive stipends from Government to cover all fees and the basic cost of living at the University, there has been no great desire to enter upon the course and a heavy wastage has occurred through students for various reasons dropping out of the course. But the candidates finally selected have been satisfactory. The Burma Forest Service is at present 26 posts below its sanctioned strength.

The absence of adequate superior staff has curtailed operations for the improvement and development of the forest estate. The department has proceeded on the axiom laid down in 1881 by Sir D. Brandis, the founder of scientific forestry in Burma :—

"The leading principle in forest administration in Burma should be not to attempt any work for which competent officers are not available

and rather to contract operations than to undertake work in the forests which cannot be carried through in a satisfactory manner."

The subordinate staff has on the whole been adequate ; but the absence of a reserve for leave and training necessitated the reorganisation which took place with effect from the 1st March 1927. Provision for this reserve was then made. All posts on the temporary establishment employed mainly on revenue work were abolished or absorbed with few exceptions into the permanent establishment. The two cadres of Head Foresters and Foresters were amalgamated into a single cadre of Foresters. New posts of probationary Ranger were created for students who obtain higher standard certificates at the Burma Forest School. The whole permanent establishment of Range and Revenue peons and all Foresters employed as Range, Revenue and Depôt peons were transferred to the temporary office establishment. The result was a reduction of the total number of posts in the subordinate service, including those on the temporary establishment prior to reorganisation, from 2,720 to 2,597. The present permanent sanctioned strength is 2,500.

The clerical staff has been generally adequate ; but there have been complaints about its efficiency. Reorganisation in 1920 has disappointing results. A time-scale for clerical staff in divisions was introduced with effect from the 1st March 1926. The amalgamation of offices in Rangoon and Maymyo proposed by the Retrenchment Committee was tried and abandoned as a failure. The present strength of the staff is 531.

The following tables show the year to year variations in the sanctioned strength and pay of the services and in the sanctioned strength of the office staff. Service posts listed for employment under the Government of India and in the Andamans are excluded, as are also miscellaneous and temporary establishments :—

Indian Forest Service.

Year.	Chief Conservator.		Conservators.		Deputy and Assistant Conservators.		Forest Engineers.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.
1918	1	2,150	4	1,500 ; 1,700 1,900.	56	380—40—700 50—1,250	...	...
1919	1		7	1,750—50—2,000.	56	450—50—850 1,000—50—1,500.	...	...
1920	1		9		103		10	
1921	1		9		103		10	
1922	1		9		103	325—50—	10	325—50—
1923	1	2,500—125	9	1,750—100	103	725—800—	10	725—800—
1924	1	—2,750.	9	—2,150.	103	50—900 ;	10	50—900 ;
1925	1		9		103	900—50—	10	900—50—
1926	1		9		103	1,350.	10	1,350.
1927	1		6		103		10	
1928	1		9		103		10	

Burma Forest Service.

Year.	Extra Deputy Conservators.		Extra Assistant Conservators.		Probationary Extra Assistant Conservators.	
	No.	Pay.	No.	Pay.	No	Pay.
		Rs.		Rs.		Rs.
1918 ...	18		40	250—20—550	10	175
1919 ...	18		40		11	175
1920 ...	13		106	300—20—600	10	250
1921 ...	13		106	—20—800.	...	...
1922 ...	5	575—25—650 ;	106		...	...
1923 ...	4	700 ; 800 ; 850.	106		...	...
1924 ...	4		106		...	...
1925 ...	3		106	300—25—600	...	...
1926 ...	3		106	—25—800 ;	...	...
1927 ...	2		106	900 ; 1,000.	...	...
1928 ...	2		106		...	...

Subordinate Forest Service.

Year	Rangers.		Probationary Rangers.		Deputy Rangers.		Probationary Deputy Rangers.		Head Foresters, Foresters and Forest Guards.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.
1918	180	75 ; 100 ; 125 ; 150 ; 175 ; 200 ;	...	...	324	40 ; 45 ; 50.	...	...	1825	12; 15; 20; 25; 30.
1919	195		...	...	329		40		1849	
1920	215	100 ;	...	...	365		40		1953	
1921	215	120 ;	...	...	398		40		1987	
1922	223	150 ;	...	...	390	45 ; 55 ;	40		1988	18; 20;
1923	226	175 ;	...	...	392	65.	40		1988	22; 25;
1924	218	200 ;	...	...	369		39		1891	30; 35.
1925	216	225—	...	...	364		39	50	1857	
1926	216	250.	...	...	364		39		1856	
1927	214	120—10—150—10—200—½—275.	16	100	451	50—5—75.	30		1879	25—1—35—
1928	203		16		441		30		1810	2—45.

NOTE.—From 1919 to 1926 Rangers in Arakan drew rates of pay slightly different from those given in the above table.

Numbers of Office Establishment.

Year.	Superintendent.	Accountants, Clerks and similar staff.	Servants.
1918 ...	5	391	226
1919 ...	5	394	229
1920 ...	5	427	228
1921 ...	8	457	225
1922 ...	9	486	283
1923 ...	10	510	271
1924 ...	10	502	280
1925 ...	10	501	281
1926 ...	10	502	284
1927 ...	10	515	281
1928 ...	10	521	269

The Indian Forest Service officers of European domicile draw overseas pay and Burma Allowance. Extra Deputy Conservators of Forests draw Burma allowance. The posts in this grade have counted against listed posts in the Indian Forest Service since 1920, when it was decided that the grade should be absorbed in that service or allowed to die out. The increases of pay of the services have already been referred to. The increases of pay in the office establishment may be gauged from the following examples :—

In 1918 Superintendents of Conservators' Offices drew Rs. 250—300 per mensem. This was raised in 1920 to Rs. 280—400 per mensem and in 1927 to Rs. 350—450 per mensem.

In 1918 Accountants drew Rs. 150—200 per mensem. In 1920 the scale was raised to Rs. 210—250 and in 1927 to Rs. 200—300.

In 1918 there were five grades of clerks on pay ranging from Rs. 40 to Rs. 150 per mensem. The range of pay in Conservators' offices is now from Rs. 60 to Rs. 230 and in divisions from Rs. 40 to Rs. 200 per mensem.

The reduction in 1924 of the Subordinate Service was due to the exclusion of posts in the Federated Shan States and that in 1928 to the transfer to the temporary establishment of posts in the Utilization Circle and of Foresters employed as peons. The office staff in the Federated Shan States is excluded from the statistics of office establishment from 1924 onwards.

On the 1st January 1923 there were no Burmese members of the Indian Forest Service or holding similar appointments in the department. On the 1st January 1928 there were three of Burmese and allied races. The corresponding numbers for the Burma Forest Service were 26 and 42.

The only legislation passed by the Legislative Council in respect of Forests was the Burma Forest (Amendment) Act, Burma Act V of 1926, which had as its main object the making uniform, for reserved and unclassed forests, of punishments for breaches of the forest rules relating to preservation of the fauna. As subsidiary measure, the Elephants Preservation Act, 1879, was, as far as Burma is concerned, repealed by an Act passed in the December session of 1927 (Burma Act II of 1928).

In the first Council resolutions were moved to increase departmental extraction and other commercial activities by Government and to abolish control of fuel extraction recently introduced on the " ring fence " system in the Delta. The former was withdrawn on the promise of a round table conference to discuss the matter, but the conference was abortive. The latter was lost without a division.

In the second Council a resolution to increase the radius within which forest produce may be extracted for domestic purposes from unclassed forests without restriction was pressed to a division and defeated by 43 votes to 26. There was an even larger majority against a resolution recommending the grant of permission to establish a village and cultivate in a fuel reserve.

Forest administration received a great deal of attention in budget discussions in the first Council. In 1923 reductions of the grant were moved to secure retrenchment and the Burmanization of the Forest Service, and one of these was defeated only by the narrow margin of one vote. In 1924 the objects were objection to the Botanical Garden at Maymyo and the appointment of a European Superintendent thereto : the improvement of the pay and prospects of Provincial Forest Officers, and the prevention of further recruitment of Imperial officers. In 1925 the question of the Botanical Garden was again raised and a cut was proposed in order to induce a relaxation of strict administration in the interests of villagers.

In the second Council a reduction was moved in 1926 to draw attention to the non-promotion of officers of the Burma Forest Service to the Indian Forest Service, and the same point was raised in 1927 in a motion, of which the primary object was political, to refuse the pay of the Forest Minister. But the general attitude towards the department was more favourable in the second Council and the latter part of the period of the first Council than it had been in the earlier part. The improvement was in the main due to the appointment of the Forest Enquiry Committee of 1925. This step was occasioned by the giving of notice by the leader of the opposition of a motion to appoint such a Committee. The function assigned by Government to the Committee was to consider the organisation of the Forest Department, and to examine the policy of Government generally with regard to the grant of rights of extraction of timber and other forest produce and the methods of collecting forest revenue. The Committee visited important timber centres, examined 108 witnesses and submitted its report in December 1925. The recommendations of the Committee were in the main more in the nature of suggestions for improvement in the procedure and detailed working of the department than advocacy of any change of policy. In the matter of departmental extraction they recommended the maintenance of the *status quo*. For private extraction they suggested short term purchase contracts in easily accessible areas and leasing of large areas for long terms in less accessible places. The existing practice as regards licenses for timber for domestic use was approved ; and, as a remedy for the shortage of the domestic supply of fuel, the constitution of blocks to be opened and closed by rotation was recommended. The Local Government was able to accept most of the suggestions of the Committee, except those which related to the superior services. These fell outside the terms of reference and could not be considered until orders had been received on the Report of the Lee Commission.

The enquiries of this committee had considerable educative value. Its members realised the importance of forestry in the economy of the province and the benefits which had been derived from conservation and development. After examination of the working of the department in its relations with the people they found little that required remedy; and they were satisfied that the work of the department was of a high order.

The relations between the legislature and executive in regard to forest administration have thus been more in the direction of education of the legislature than of effective interference by it. Except as regards the superior gazetted services there has so far been no visible effect of the alteration in the control of the Government of India and the Secretary of State wish the transfer introduced. It remains to be seen whether the change in the status of the superior service will prevent recruitment of officers educated and trained to the required standard. The transfer has not resulted in any obvious increase of democratic support outside the Council. But inside the Council a change of attitude has been brought about as already explained : and this may have penetrated to the more educated section of the population. No difficulty in the relations between the Ministry and the services has been brought to notice. On the contrary, relations have been marked by a mutual desire for understanding and co-operation.

A—II.

Excise Department.

The following tables show in lakhs of rupees the receipts and expenditure of the Excise Department before and after transfer : —

Receipts.

Year.	Country spirit.	Country fermented liquors.	Malt liquors.	Wines and spirits (foreign).	Total liquors.	Opium.	All other Revenue.	Grand Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1918-19	8·18	37·30	1·14	6·97	53·59	42·47	·89	96·95
1919-20	9·83	44·60	·82	7·73	62·98	39·57	1·25	103·80
1920-21	12·15	42·75	·52	11·05	66·47	35·80	1·08	103·35
1921-22	13·36	40·10	·79	8·84	63·09	33·58	1·39	98·06
1922-23	15·37	45·13	·98	7·71	69·19	40·43	1·65	111·27
Average	11·78	41·97	·85	8·46	63·06	38·37	1·25	102·68
1923-24	16·41	49·32	·92	11·13	77·78	39·42	1·87	119·07
1924-25	13·76	51·16	·80	11·25	76·97	36·82	1·55	115·34
1925-26	13·63	49·97	1·06	10·02	74·68	43·35	5·67	123·70
1926-27	14·18	63·19	1·02	11·28	89·67	39·58	5·39	134·64
Average	14·50	53·41	·95	10·92	79·78	39·79	3·62	123·19

Expenditure.

Year. (1)	Salaries and establishment. (2)	Allowances. (3)	Rewards. (4)	Other expenditure. (5)	Total charges. (6)
1918-19 ...	8·74	1·88	1·30	·49	12·41
1919-20 ...	9·06	2·14	1·43	·67	13·30
1920-21 ...	9·04	2·20	1·60	·55	13·39
1921-22 ...	9·27	2·26	2·03	·65	14·21
1922-23 ...	13·07	2·34	1·91	·67	17·99
Average ...	9·84	2·16	1·65	·61	14·26
1923-24 ...	11·71	2·63	1·79	1·04	17·17
1924-25 ...	11·95	2·59	2·07	·82	17·43
1925-26 ...	11·80	2·81	2·68	14·34	31·63
1926-27 ...	11·59	2·94	2·63	6·50	23·66
Average ...	11·76	2·74	2·29	5·68	22·47

The revenue from liquors has steadily grown owing to the increase of population, especially of non-abstaining immigrants such as Indian labourers, increased prosperity, higher rates of duty and closer control over illicit supplies.

Breaks in the continuity of the changes are due to special causes. The abnormal increases in country spirit revenue from 1920-21 to 1923-24, followed by the drop in 1924-25, were due to the existence of malpractices, detected in 1923-24, connected with the conversion of low-dutied country spirit for fraudulent sale as foreign spirit. The decline in revenue from foreign spirits between 1920-21 and 1922-23 was probably to some extent due to the same cause, the recovery in 1923-24 being attributable partly to an increase in the fixed fees charged for certain licenses, and partly to keen competition for public house licenses where the imitation foreign spirits manufactured from country spirit could be sold. The rapid decline in revenue from malt liquor from 1918-19 to 1920-21 was due to the Burma Brewery losing its contracts for the supply of beer to regimental canteens. The fall in 1921-22 in the total revenue from liquor was due chiefly to a strong semi-political temperance agitation. The sudden rise of total revenue from alcoholic liquor in 1926-27 was due to a change in the license year which led to licenses being sold that year for 14 months instead of 12.

On the other hand, revenue from opium has shown a tendency to decrease due to the restrictive policy of Government and consequent large decreases in the issues of licit opium. The large reduction in 1921-22 was due to a general overhaul of daily allowances, and drastic reductions in the rates allowed. The decrease in 1920-21 was due to the abandonment of the sale of prepared opium at the Government opium shops, in accordance with the terms of the Hague Convention. The increase in 1922-23 was caused by an increase in the retail price of opium. The increase in 1925-26 was due merely to a change in accounts methods. Prior to that year opium revenue included only the net gain on issues of excise opium and the cost price of the opium was

not included in the expenditure returns. In 1925-26 and 1926-27 the gross proceeds from the sale of opium were shown as revenue, and the cost price of the opium purchased from the Government of India as expenditure. But for this change, the figures for opium revenue for these two years would have exhibited a normal decrease.

The increase in 1925-26 under "All other revenue" was due to the fact that large sums were received from the Government of India on account of arrears of an increased contribution towards the cost of administering salt as an agency subject. The increase in 1926-27 was due partly to this cause; and partly to an extension of the sale of confiscated opium which produced a large increase under "Fines, Confiscations and Miscellaneous." The general increase in expenditure is due to increases in the Excise staff and improvements in their emoluments, and to increased seizures of contraband necessitating increased expenditure on rewards.

The abnormal increase in expenditure on salaries and establishment in 1922-23 was due to the revision, with retrospective effect, of the scales of pay for officers and establishment, and the consequent payment of large arrears. The sudden rise under "Other Expenditure" in 1925-26 and 1926-27 is explained by the change in accounts methods, already mentioned. In these years, the opium actually purchased from Ghazipur during the year had to be paid for. In addition, in 1925-26, the cost of the excise opium in stock in the treasuries on 1st April 1925 was also debited to this province.

The following tables contain the most important statistics indicating the activities of the department:—

Shops, Consumption and Taxation.

Year.	Number of liquor licenses.	Number of opium shops.	Consumption of country spirits (L.P. gallons).	Consumption of opium (seers).	Taxation per proof gallon of country spirit.	Taxation per seer of opium.	Average total excise revenue per head of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs.	Rs.	
	1,477	124	97,609	47,350	8·15	102·46	·92
1918-19 ...	1,452	124	124,409	44,838	7·79	100·72	·98
1919-20 ...	1,407	125	132,883	40,840	9·01	100·90	·99
1920-21 ...	1,394	125	146,597	34,669	9·12	116·33	·74
1921-22 ...	1,372	123	151,689	32,680	10·06	142·14	·96
1922-23 ...							
Average ...	1,420	124	130,637	40,075	8·83	112·51	·92
1923-24 ...	1,374	123	132,443	30,874	12·25	156·62	1·03
1924-25 ...	1,370	123	109,122	29,522	11·98	154·27	·99
1925-26 ...	1,383	122	108,766	28,459	12·39	152·28	1·07
1926-27 ...	1,382	122	113,472	25,059	12·40	158·45	1·15
Average ...	1,377	122	115,951	28,481	12·25	155·40	1·06

Preventive Action.

Year.	Seizures of liquors (1000 gallons).	Seizures of opium (1000 tolas).	Seizures of Morphia (100 grains).	Seizures of Hemp drugs (1000 tolas).	Seizures of Cocaine (1000 grains).	Persons arrested.	Persons convicted.	Persons imprisoned.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1918-19	24	71	12	243	53	10,264	8,271	1,253
1919-20	20	107	70	196	15	9,760	8,132	1,106
1920-21	15	237	429	201	178	9,569	7,842	1,254
1921-22	21	220	16	933	1,051	9,935	8,568	1,312
1922-23	21	188	600	111	441	10,004	8,510	1,312
Average	20	165	225	337	348	9,906	8,265	1,249
1923-24	32	268	57	142	113	10,503	8,692	1,415
1924-25	24	275	327	198	706	10,846	8,963	1,479
1925-26	25	633	...	547	566	10,980	8,821	1,540
1926-27	24	380	30	191	27	11,382	9,164	1,676
Average	25	389	103	269	353	10,928	8,910	1,527

The most noteworthy aspects of these statistics are the steady and rapid decrease in the consumption of licit opium, the gradual increase in taxation on both opium and country spirit, recent large increases in seizures of illicit opium, and erratic fluctuations in seizures of cocaine, morphia and hemp drugs. In the early years of the period under review the number of liquor licenses was steadily reduced in response to the temperance movement. The result of this was that in 1925-26 the number of shops in 12 districts was reported to be too small to meet the demand. The abnormal increase in issues of country spirit up to 1922-23 was due to the malpractices already mentioned. The record seizures of illicit opium in 1925-26 and 1926-27 indicate increased smuggling, probably due partly to the low price of opium in Yunnan and the high profits obtainable. But in the annual reports for both these years the opinion was expressed that as the demand for illicit opium is believed to be fairly stationary and as retail prices had not varied to any extent, the quantity of illicit opium reaching the illicit consumer was probably much the same as before. The big seizures of hemp drugs in 1921-22 and 1925-26 were due to special compaigns against plantations in the hills where hemp was cultivated. Erratic fluctuations in seizures of cocaine and morphia are due to the fact that these drugs are easily smuggled, and one or two lucky seizures make a big difference to the statistics.

With regard to opium, there have been several changes of policy in the period under review. A revision of consumers' daily allowances had been initiated earlier, but was carried on more drastically from 1918-1919 to 1920-21, and it was suggested in the Government Resolution on the report for 1920-21 that reductions had been carried too far in some districts. The next change of policy was the cessation of sales of prepared opium from Government opium shops. This took place on 1st April 1921, *i.e.*, before the reforms, and was necessitated by the terms of the Hague Convention. A further step towards the suppression of opium smoking was taken in 1924-25 by the final registration of opium

smokers and the prohibition of possession of prepared opium by those who are not registered smokers. This means that opium smoking will be illegal in Burma when those registered as smokers have died out or gone away. This policy was first mooted by the Excise Commissioner in 1922, before transfer of excise administration to ministerial control, but the final decision to adopt it was taken by the Ministry after local opinion had been consulted. It can scarcely be said that the change of policy was due to transfer, as the new policy would probably have been adopted in any event, as it was strongly recommended by the Financial Commissioner and the Excise Commissioner. The only other change of policy with regard to opium was the decision to open the opium shop registers to Burmans who really required opium on medical grounds. This was introduced as an experiment in one district in 1924-25 and the policy has since been extended to three other districts (Bassein, Tharrawaddy and Kyaukpyu Districts). It was recorded in the annual report for 1925-26 that this policy has been a success in that it has enabled opium to be supplied to those who really needed it and who would otherwise have had to depend on illicit supplies. In this case also the change of policy was discussed by the Financial Commissioner and the Excise Commissioner in 1922, before transfer, and though the final decision was taken by the Ministry it can scarcely be said that the change was due to transfer.

There have been very few changes of policy in regard to alcoholic liquor. The *tari* tree tax system was in force at the beginning of the period under review, and was abolished by the Ministry in 1923. The unsatisfactory results obtained under the system had however been commented on by Government in 1922 and it cannot be said that the change of policy was due to transfer. In 1920, the experiment of reducing the limit of retail sale and possession of country fermented liquor other than *tari* from four quarts to one quart was introduced as a measure of temperance reform into two districts. This experiment was extended by the Ministry to two other districts in 1923, but was abandoned in them in 1924. In 1926 the Ministry appointed a small committee consisting of one-official and three non-officials to report on the working of the one bottle system in the two original districts. The majority of the committee recommended that the experiment should be abandoned and that the old limit of four bottles should be restored. The Excise Commissioner recommended that the limit should be raised to two bottles only. The Ministry, however, decided that the limit should remain at one bottle. A two-bottle limit was introduced in Rangoon in 1927, but this was not so much a temperance measure as an attempt to defeat the importation into Rangoon from adjoining districts of lower priced country liquor, four bottles at a time, in competition with the liquor sold at the Rangoon shops. The experiment of taxing country fermented liquor other than *tari* at the source was introduced in Rangoon by the Ministry in 1927, but this question also had been under consideration in 1922, before transfer. This experiment was combined with the grant of a monopoly to one firm in Rangoon for one year. Taxation at the source is a natural development of pre-transfer Excise policy, and the change cannot be attributed to the transfer of the subject to Ministerial control.

An important change was made in 1925, when it was decided that recommendations made by the Municipal Committees, as Excise Advisory Committees, regarding the number of licenses to be issued within

their Municipalities should be referred to the Local Government for consideration if the Excise Commissioner was not prepared to accept them. This change may to some extent be attributed to transfer.

With regard to drugs, stricter rules for morphia drugs, were issued in 1918. Since then there has been no change in policy with regard to morphia and cocaine drugs. Some minor changes in the rules have been made, usually at the suggestion of the Government of India. The possession of hemp drugs was prohibited in Burma throughout the period under review. In the Government Resolution on the Excise Administration Report for 1919-20, it was stated that " for the present at any rate the Lieutenant-Governor considers the proposal to legalise the possession and sale of *ganja* should be abandoned." The proposal was revived after transfer ; but the then Ministry decided that the arguments used against it by the two former Lieutenant-Governors of great experience were sound, and the proposal was therefore dropped. It came up again in consequence of the recommendation made by the Indian Taxation Enquiry Committee, 1924-25, in paragraph 224 of its Report. This was considered at a departmental conference convened by the Minister in December 1926 at which it was decided to draw up a detailed scheme for the introduction of experimental sales of *ganja* to Indians in Rangoon. A detailed scheme was drawn up and submitted to Government for consideration. In the meantime the Capitation and *Thathameda* Taxes Enquiry Committee had recommended that Government should take steps to sell *ganja* to Indians in large towns. In the Government Resolution on this report it was stated that it had been decided to introduce the sale of *ganja* to Indians as an experiment in Rangoon. No orders have been passed yet on the detailed scheme submitted. As proposals to legalise the sale of *ganja* had been definitely rejected by two Lieutenant-Governors under the old system of Government, this change of policy may be attributed to some extent to the changes introduced by the Reforms.

By Burma Act I of 1927, which came into force on 30th April 1927, the Financial Commissioner was eliminated from the Burma Excise Act and from that date his connection with excise administration has practically ceased. This change was entirely due to the transfer as may be seen from the following extract from the statement of objects and reasons :—

" Under the reformed constitution, the exercise by the Financial Commissioner of the powers conferred on him by the Burma Excise Act creates an anomalous situation. Section 52 (1) of the Government of India Act lays down that the Governor of a Governor's Province may, by notification, appoint Ministers to administer transferred subjects. The subjects transferred to Ministers in the Province of Burma include Excise. The Ministry of Excise feels that it is desirable that Excise Administration should be controlled directly by the Ministry. Such control necessarily implies control over the transfers and postings of officers in the superior grades of the service. As the law stands, however, such transfers and postings are regulated by the Financial Commissioner. It is proposed, therefore, in order that the control of the Ministry over Excise administration in general may be more direct that the Financial Commissioner shall be eliminated from the Burma Excise Act, except in respect of such powers as may be delegated to him under section 6 (*e*) of the Act. The Bill to amend the Burma Excise Act, 1917, is designed to carry this into effect."

The following table shows the changes which have occurred in the numbers and pay of the staff :—

Year.	Chief Superintendent.		Superintendents.		Assistant Superintendents.		Inspectors.		Deputy Inspectors.		Sub-Inspectors.	
	No.	Average pay.	No.	Average pay.	No.	Average pay.	No.	Average pay.	No.	Average pay.	No.	Average pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	12	(13)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	1	1,125	29	441	5	250	68 130	190 158	...	...	246	51
1919 ...	1	1,125	29	441	5	250	68 130	190 158	...	...	252	50
1920 ...	1	1,125	29	441	5	250	153	187	53	112	252	85
1921 ...	1	1,125	29	441	5	250	151	188	53	112	276	85
1922 ...	1	1,125	29	441	5	250	151	188	53	112	267	85
1923 ...	1	1,125	2 27	875 550	5	275	151	212	25 28	132 185	267	85
1924 ...	1	1,175	2 27	950 575	5	275	144	235	58	120	269	85
1925 ...	1	1,175	2 27	950 575	5	275	144	235	58	120	270	85
1926 ...	1	1,175	2 27	950 575	5	275	145	235	57	120	274	85
1927 ...	1	1,175	2 27	950 575	5	275	130	235	68	120	282	85

(NOTE.—Average time-scale pay has been reckoned at half the sum of the initial and final pay.)

The increases of pay were not due to transfer. Since 1924, as a measure of retrenchment, every second vacancy in the grade of Inspector has been converted into an appointment of Deputy Inspector. The only important change in methods of recruitment was made in 1926 when it was decided that Assistant Superintendents and directly appointed Inspectors should be recruited by competitive examination. At the beginning of 1923, five officers of and above the rank of Assistant Superintendents were Burmans and 34 (including officiating Superintendents) non-Burmans. The corresponding figures at the beginning of 1928 were 9 and 27.

The Legislative Council has devoted a very considerable amount of attention to Excise policy. In addition to passing Act I of 1927 it also passed Act IV of 1925 providing more adequate measures for dealing with habitual offenders against the Excise law. Numerous resolutions were proposed with total prohibition or the vesting of executive powers in local bodies or Advisory Boards as their objects, and these were generally discussed at considerable length. Only one of them was carried against Government and effect has not been given by Government to any of them, except that local Excise Advisory Committees have now somewhat greater power than before in that their advice cannot be negatived except by Government. The Excise policy also formed the subject of annual discussion in connection with the budget. In 1923 a reduction of the grant was moved to secure retrenchment. Similar motions were made in 1924 to induce reduction of facilities for the

supply of drink, especially to labourers, and to prevent the grant of rewards to informers :and in 1925 to obtain the abolition of the detective staff, to cause the issues of opium to be reduced and to induce greater compliance with the recommendations of Advisory Boards. The proposed reduction of the grant in 1924 drew from the Minister a comprehensive statement of policy, which did not depart in any important particular from the policy previously in force, and to this the Ministry has since adhered. Extracts from the Hon'ble Minister's speech are quoted in the annexure.

Before transfer of the administration of the department, proposals involving important changes of policy could not be adopted without reference to the Government of India. The most important instance of the greater freedom now existing is the decision in respect of *ganja* which was taken without previous reference.

An anomaly arising out of the relaxation of the control of the Government of India is the conflict of fiscal interest in dealing with imported foreign liquor and country-made foreign liquor. The tax on the former goes to central revenues and on the latter to provincial. Another anomaly arose from the fact that both the producing and the consuming province could collect excise revenue from the same article. At the instance of the Government of India, however, all Local Governments have agreed to the application of the principle that duty should follow consumption.

There is not much evidence of the enlistment of democratic support to the policy of the department as a result of the transfer. The policy is not understood by the bulk of the people, whose religious beliefs favour an attitude of disapproval of drink and drugs tempered in practice by tolerance and an adversion to having anything to do with traffic. There is still a large section in the council and the educated classes which prefers a policy of nominal prohibition to that in force.

The relations between the Ministry and the officers of the Excise department have been cordial.

ANNEXURE.

Extracts from a Speech delivered on the 17th March 1924, by the Hon'ble Minister for Agriculture, Excise and Forests.

I will deal with alcoholic liquor first. The law at present prohibits the manufacture or sale of any alcoholic liquor without a license except in the case of toddy manufactured in Upper Burma outside a 5 mile radius of a licensed toddy shop. Nor may any person possess alcoholic liquor unless it has been lawfully procured—that is, from a licensed vendor—and limits have been laid down to the amount which any person may possess. In Upper Burma no licensed vendor may sell to a Burman any alcoholic liquor except toddy.

The policy of the Local Government with regard to liquor may be summed up as the maximum revenue from the minimum consumption, a policy which the Retrenchment Committee are unanimously agreed, is under existing conditions, capable of effective defence, both on moral and financial grounds, and for the modification of which they have no recommendations to make. Drink is a luxury which, like tobacco, many persons will go all lengths to obtain, and the policy of Government while discouraging any extension of the habit of drinking, is to make the people

pay as much as possible for the luxury. Experience proves that, if it is left to private enterprise to supply this luxury without control, the one aim and object to private enterprise will be to increase the amount of the commodity on the market. All civilized countries have found out that the State alone can be trusted to supply the demand without attempting to increase it. The extent to which the Government of Burma have attempted to restrict demand is shown by the fact that between the years 1917-18 and 1922-23 the number of liquor shops in the province actually decreased from 1,355 to 1,253 while the duty on country spirit produced at the two contract distilleries at Moulmein and Mandalay has been steadily increased. Besides raising the price and limiting the number of shops, Government has experimented in limiting the amount that can be purchased by the one-bottle system—a system which it is proposed to extend further. This system prescribes a uniform strength for country spirit, controls hours of vend and prevents adulteration. The tightening of control over the distribution, sale and consumption of alcoholic liquors will achieve more lasting results than a prohibitionist policy which would be exceedingly difficult to enforce effectively. These methods of tightening control over the supply of alcoholic liquor are those adopted by the majority of civilized nations.

The Retrenchment Committee summarized this policy in the words " when once control over illicit manufacture has been made effective and all consumers have been compelled thereby to obtain their supplies at licensed shops, then by reducing shops to the minimum needed for actual requirements, the regulation of hours of vend, the weakening of the strength of the liquor sold and an enhancement of the retail price, progressive steps can be taken for the discouragement and ultimate prevention of undue indulgence."

Whether the ideal policy should be as the Crime Enquiry Committee and some of the members of the Retrenchment Committee think, total prohibition of Burmans enforced by law, or whether it should be the inducement and the realisation by means of education and experience of the ideal conditions under which while all are free to drink none will drink more than is good for him, there can be no doubt that complete prohibition at the present moment is not within the sphere of practical politics. As the Retrenchment Committee remark, "even if prohibition be the ultimate aim, increased activity along the lines of the present policy appears to be a necessary preliminary." Until the control of the Excise Department has become universal and effective, prohibition cannot be enforced. Even with the licensed shops that there are, it is impossible to suppress illicit manufacture and traffic in illicit liquor. Convictions for illicit traffic in alcoholic liquor during the last six years have varied between 4,000 and 6,000 (and it must be remembered that the manufacture of toddy throughout the greater part of Upper Burma is not illegal as most of it is outside the 5-mile radius). Some increase in the existing staff will probably be found essential to enforce even the existing control satisfactorily. Three times the present staff could not enforce absolute prohibition, and where is the money to pay for an increased staff to come from, if excise revenue is abandoned ? Even as it is, the Province is not able to spare a quarter of the revenue that it obtains from excise towards the maintenance of the Excise Department. The result of prohibition under present conditions would probably be an increase in the evil which the Government no less than the prohibitionist desires to reduce.

At present there is probably not a village in Burma where there is not some one who understands how to manufacture alcoholic liquor ; the opportunities of doing so are immense, the material are of the simplest description and the manufacture can be undertaken in any patch of jungle with small risk of detection. In the Central Provinces a strong prohibition campaign was started in the year 1921 with the immediate result that the conviction for the illicit manufacture of liquor increased from 236 in the first five months of 1920-21 to 680 in the first five months of 1922-23, *i.e.*, illicit manufacture trebled in two years. Similar results were apparent in the Punjab and the United Provinces. In Amarapura, where as an experiment liquor shops have been closed, in response to a prohibitionist movement, all the evidence points to drink being readily obtainable everywhere.

Partial experiments moreover provide no data of value. Liquor can be brought from outside any area in which restrictions are in force into that area, and attempt to introduce prohibition in respect of only certain kinds of liquor are bound to fail because those who wish to drink will take to the liquors that are not prohibited. A policy of prohibition must be complete, no experimental or partial, if it is going to achieve what its supporters claim for it. And before prohibition can be considered in Burma there must be more complete control.

The Crime Enquiry Committee after laying down that total prohibition for Burmans should be regarded as the ultimate aim of excise policy, recommended that all liquor shops in villages and towns other than Municipal town should be closed unless the majority of the inhabitants of the village or quarter in the town concerned wished to keep them open. This is local option—a matter which has had the Ministry's serious consideration. At the present moment, all Municipal and town Committees have already been constituted Excise Advisory Committees. Each of these Committees frames proposals once in there years as to the maximum and minimum number of licenses of each kind to be issued within the municipality or town for theiretail vend of alcoholic liquor. The proposals have to be submitted through the ordinary channels to the Excise Commissioner, and, if he approves of them, these scales may not be overstepped. If he is unable to accept these proposals, he is compelled to refer the matter for the orders of the Financial Commissioner. The Committee is also empowered to examine the location of existing and proposed liquor shops, and the Collector is bound to consult the Committee with regard to all questions relating to the administration of excise in the municipality or town. In non-municipal areas no new shop is opened without calling upon the inhabitants to state their objections to this course, and if any objection has been made to the opening of the new shop, the Collector, if he considers the objection reasonable, abandons the proposals and, if he finds the objection groundless, refers the point to the Commissioner of the Division for orders ; that is to say, the Excise Department accepts the advice of local bodies to a very large extent provided that the advice given is not in flat contradiction to its excise policy. But excise is a transferred subject administered by the Governor acting with his Minister who is responsible to the Legislative Council. The excise policy of the Province must therefore be enunciated by the Ministry and if an Excise Advisory Committee were to be given the authority to say that in this or that area the policy of the Ministry shall not be enforced, Government would be in effect creating an *imperium in imperio* and would be abrogating its responsibilities. The excise policy

must be a uniform policy uniformly enforced. Consider the injustice that would be caused by a partial closure of shops in local areas. That the closing of shops, without an increase of staff which provincial funds could not afford, would mean the elimination of sources of drink supply cannot be admitted for a moment. Amarapura is a case in point. What it means is that, while the resident of Amarapura gets his drink, duty-free and cheap, the residents of adjacent subdivisions are paying duty, that is, are paying taxes to general revenues. A prohibitionist area is in fact given an unfair preference over areas in which prohibition is not in force. You must remember that, although the advocates of prohibition may be non-drinkers themselves, their chief support in Burma will aways come from those who wish to drink, for with the closing of licensed shops, the incentive to the suppression of illicit stills that arise from the activities of the licensees themselves will be removed.

I now turn to the opium question. The Opium Law in Burma permits the possession of limited quanities of opium by any non-Burman, and in Lower Burma by any Burman, who in the years before 1903 made application to be regarded as addicted to the use of opium. In both cases the opium permitted for use must have been purchased from a retail vendor appointed by and under the control of Government. Otherwise the possession of opium except for medical purposes is absolutely prohibited. There is the further restriction that though a non-Burman may possess defined opium bought from a retail vendor, he can only purchase on a consumer's ticket granted by the Resident Excise Officer after careful enquiry as to the *bona-fides* of the consumer. All necessary facts relating to both the Burman and the non-Burman consumers are entered in registers prescribed for the purposes ; and these consumers are constantly being verified as such, in order that the hawking of shop opium may as far as possible be prevented. According to the existing law then, no Burman in Upper Burma may possess opium, and as the register in Lower Burma was closed finally in 1903, no Burman even in Lower Burma who was not registered at that date may possess opium. With the closing of the register to new names the number of registered Burman consumers has fallen from 14,049 in 1911-12 to 3,911 in 1922-23. Government's policy then has been one of complete prohibition to Burmans and a strict scrutiny of supply to non-Burmans. How strict this scrutiny has been is shown by the reduction of sales from 46,500 to 31,900 seers between the years 1918-19 and 1922-23 and the increase of the retail price from Re. 1 to Rs. 2-2 per tola ; unfortunately this restriction has been accompanied by a large increase in the seizures of smuggled opium, the figures for 1918-19 being 71,000 tolas and for 1922-23, 190,000 tolas.

This was the position prior to the reports of the Crime Enquiry and Retrenchment Committees. Except on matters of administrative detail these committees have made no recommendations on the subject of opium policy. Certain important developments have, however, taken place in the administration of the opium policy since these reports appeared. Before explaining them, it will be convenient to summarise the commitments of this province under the International Opium Convention signed at the Hague in 1912. The first five articles of that convention apply to the control of the production, distribution, import and export of raw opium. This province is not an opium growing province (except in the Shan States, where all opium cultivation is now being brought under control) and all requirements regarding restriction of import are

complied with. No opium is exported from Burma. The next four articles refer to prepared opium, and under Article 6 it is laid down that the contracting powers shall take measures for the gradual and effective suppression of the manufacture and use of prepared opium with due regard to the varying circumstances of each country concerned. Prepared opium means opium prepared for smoking. As I have already explained, the possession of opium in any form is prohibited to Burmans except to those who are registered before 1903. A big step forward towards complying with conditions of Article 6 was taken at the beginning of this year. Rules have now been issued prohibiting, except in excluded areas, any person other than a registered smoker from possessing *beinsi*, *beinchi* or *pyaungchi*, that is prepared opium, and providing that within six months from the 9th of January 1924 the register that has been opened for opium smokers shall be closed. This means that after the 8th of July 1924 no person whose name is not already on the register may legally possess prepared opium. The names of those registered as opium smokers will gradually be deleted as they die or leave the province or give up the habit. When all names have disappeared, the smoking of opium will be illegal throughout Burma. Measures are also under consideration for the further control of those opium dens whose proprietors make a living by providing the drug to those who cannot secure their supplies from licit sources and by spreading vicious habits.

So much for smoking. But this is only one side of the problem. In spite of all law to the contrary there is a large consumption of opium in small quantities as a medicine by dwellers in the malarious forest tracts at the foot of the mountain ranges and by fishermen, miners and others who are exposed to the inclemency of the weather and to severe climatic conditions. The drug is taken by them as a prophylactic against malaria and as a remedy for bowel complaints such as dysentery. It is to meet this demand that smuggling goes on and because of this demand that it is so profitable an occupation. Residents in towns are in a position to purchase their opium requirements in the shape of mixtures at most chemist shops. But residents in out-of-the-way parts of Burma cannot procure their requirements in this way and are compelled to purchase what they need from smugglers and hawkers of opium. In so far as this smuggling is to meet what is really a legitimate demand Government should secure the revenue therefrom and it is obvious that if Government can meet this demand it will be in a better position to suppress illicit supply because some of the centres of that demand will have been eliminated. It has consequently been decided to make an experiment in one district to meet the legitimate requirements of those who find in opium a most useful and beneficial drug and one moreover for which there is no effected substitute, by supplying them from legitmate sources, that is, the Government opium shop, instead of leaving them to the mercy of the extortionate demands of the smuggler and the hawker. The district selected for the experiment is Myaungmya where along the sea coast aud for a good many miles along the estuaries no pure water is available, and the inhabitants are compelled to drink surface water which is in itself none too clean and which is invariably brackish. They suffer a great deal from stomatch complaints, and the figures which have been collected show that the deaths per thousand of population from dysentery and diarrhoea are far in excess of the provincil proportion. The only cure which is known to these people for this complaints is opium and that drug also they use as a preventative for fever and as a

means of warding off fatigue. There are known to the Excise authorities to be over a thousand unregistered regular Burman opium consumers in the district, and it is probable that the actual figures are nearly twice that figure. The quantity of smuggled opium seized in the Myaungmya District during 1922 amounted to 2,016 tolas and from 1st April 1923 to the middle of February 1924, 4,950 tolas. As an experiment a register will be opened for Burman residents in the Myaungmya District who require permission to possess opium as medicine, and such persons will be supplied from the opium shops in small quantities.

The experiment is being tried solely for the purpose of removing a distinction which cannot be defended by placing the villager on the same footing as the townsman in the matter of obtaining his reasonable requirements of a useful drug.

In conclusion I have every reason to hope that in the end the ultimate aim of both the Government and the people will be attained.

A—III.

Registration Department.

The following table shows receipts and expenditure in the Registration Department :—

Year. (1)	Receipts. Rs. lakhs. (2)	Expenditure. Rs. lakhs. (3)
1918 ...	2·09	1·14
1919 ...	2·83	1·19
1920 ...	4·37	1·23
1921 ...	4·82	1·41
1922 ...	5·07	1·49
Average ...	3·84	1·29
1923 ...	5·18	1·53
1924 ...	5·88	1·57
1925 ...	5·94	1·63
1926 ...	6·51	1·67
Average ...	5·88	1·60

The sudden increase of receipts in 1920 was due to an enhancement of the scale of fees payable for registration. In other years the figures represent a normal growth.

The number and aggregate value of the documents registered have increased as shown in the following table :—

Year. (1)	Number. 1000's. (2)	Value. Rs. crores. (3)
1918 ...	66	9·20
1919 ...	88	12·10
1920 ...	102	15·28
1921 ...	104	18·77
1922 ...	109	17·30
1923 ...	108	17·60
1924 ...	123	19·65
1925 ...	124	20·00
1926 ...	134	21·93

The decrease in the aggregate values of the documents registered in 1922 was due to the collapse of a land boom in Rangoon and the neighbourhood. In other respects the figures indicate normal growth.

Registration is not a controversial subject and no important changes of policy have been introduced.

The administration of the Registration Department was transferred from the Financial Commissioner to the Exice Commissioner in 1920, was retransferred from the Excise Commissioner to the Financial Commissioner in 1924, and was again transferred from the Financial Commissioner to the Excise Commissioner in 1927.

The changes in 1920 and 1924 were made from the point of view of administrative convenience. That of 1927 was made partly on this account and partly to bring the administration under the head of a department controlled by the Minister.

Apart from the clerical establishment, the only whole-time appointment in the Registration Department is the appointment of Sub-Registrar, Rangoon Town, in which an officer of the Burma Civil Service is employed. Deputy Commissioners are *ex-officio* Registrars for their respective districts, and Subdivisional or Township Officers are *ex-officio* Sub-Registrars for their respective sub-districts. In order to relieve these officers of the work connected with registration, special Sub-Registrars are appointed in addition to the *ex-officio* Sub-Registrars in all the larger offices. These special Sub-Registrars are generally pensioned officers of the Provincial and Subordinate Civil Services.

At the beginning of the period under review there were 41 such special Sub-Registrars. At the end of 1926 there were 65. These special Sub-Registrars were remunerated by receiving a fixed fraction of the registration fees received in the office, subject to a definite maximum per calendar year. In 1927 it was decided that special Sub-Registrars appointed on or after the 10th October 1926 should be remunerated by a retaining fee of Rs. 2 per working day, *plus* a bonus at the rate of four annas per document in excess of three times the number of working days, subject to the proviso that the total remuneration for any month should not exceed the total amount of fees realised. This change in the system of remuneration had been under discussion for several years, and cannot be attributed to the transfer of registration to Ministerial control. The registration clerks form part of the ordinary district

clerical establishment and changes in their remuneration have followed on revision of the scale of pay of this establishment. The number of registration offices was 163 at the beginning of the period under review. Since then 5 offices have been closed and 8 new offices have been opened, thus bringing the number of registration offices to 166. In 1922 the Yenangyaung Sub-Registry was converted into a separate registration district in order to enable the registers to be kept there permanently. There have been no other changes of importance.

The Legislative Council has had no influence on the administration of the Registration Department nor has it been affected in other ways by constitutional reform.

A—IV.

Co-operative Department.

There are no receipts in this Department. The following table shows the expenditure in lakhs of rupees in the ten years ending with 1926-27 :—

Year.	Pay of officers.	Pay of establishment.	Allowances.	Supplies, services, contingencies and charges for launches.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1917-18	1·56	·25	·59	·13	2·53
1918-19	1·43	·28	·64	·12	2·47
1919-20	1·64	·35	·85	·21	3·05
1920-21	1·96	·35	·94	·20	3·45
1921-22	2·17	·43	1·25	·40	4·30
Average ...	1·75	·34	·86	·21	3·16
1922-23	2·46	·46	1·40	·26	4·58
1923-24	2·63	·50	1·33	·33	4·79
1924-25	2·61	·55	1·34	·27	4·79
1925-26	1·91	·50	1·14	·30	3·85
1926-27	2·00	·54	1·18	·34	4·06
Average ...	2·32	·51	1·28	·30	4·41

The fluctuations are due to increases of Assistant Registrars and Junior Assistant Registrars from 1917-18 to 1920-21 consequent on the expansion of the co-operative movement; to increases of pay and allowances of officers and establishment from 1920-21 to 1922-23 in common with other departments; and to irregular recruitment and to a reduction in the number and seniority of officers of the commission employed in the department after 1924-25. The fluctuations cannot be assigned to transfer of the administration.

The following tables furnish statistics indicating the growth of co-operative societies, banks and unions; the amount of their working capital; expenditure and losses.

Number of Societies and Members.

Year.	Provincial and Central Banks.		Credit Societies.		Other Societies.		Unions and Superior organisations.		Total.	
	No.	No. of members.	No.	No. of members.	No.	No. of members.	No.	No of members.	No.	No. of members.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1917-18 ...	5	31	2364	589	432	90	255	27	3056	737
1918-19 ...	7	37	2798	713	454	105	354	34	3613	889
1919-20 ...	11	41	3476	893	465	111	443	44	4395	1089
1920-21 ...	12	53	3870	1076	477	144	530	47	4889	1320
1921-22 ...	13	54	4194	1173	496	159	576	52	5279	1438
Average ...	10	43	3340	889	465	122	431	41	4246	1095
1922-23 ...	15	57	4334	1238	513	163	606	53	5468	1511
1923-24 ...	21	63	4395	1257	517	185	630	55	5563	1560
1924-25 ...	24	66	4368	1239	521	188	636	55	5549	1548
1925-26 ...	24	64	4223	1202	509	154	627	53	5383	1473
1926-27 ...	22	76	4096	1137	489	129	627	52	5234	1394
Average ...	21	65	4283	1214	510	164	625	54	5439	1497

NOTE.—Figures for members are in hundreds.

Working Capital, Expenditure and Losses (in lakhs of rupees).

Year.	Loans and deposits by non-members.	Deposits by members.	Loans by other Societies and Central Banks.	Share capital.	State aid in agricultural advances.	Excess assets over liabilities.	Total Working Capital.	Expenditure in Management and working expenses in Societies.	Losses.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1917-18 ...	66·19	1·56	62·19	23·54	15·30	18·74	187·52	2·82	...
1918-19 ...	79·98	2·86	66·70	29·61	20·88	22·38	222·41	3·27	...
1919-20 ...	88·18	3·23	75·14	38·86	18·43	28·24	252·08	4·14	...
1920-21 ...	101·00	5·88	94·96	52·10	16·84	34·99	305·77	4·79	...
1921-22 ...	113·91	9·00	118·09	61·35	15·56	41·56	363·37	5·99	...
Average	89·85	4·51	83·60	41·09	17·40	29·78	266·23	4·20	...
1922-23 ...	119·29	8·46	121·42	68·33	16·56	50·16	384·22	6·55	...
1923-24 ...	122·85	8·75	134·54	76·49	16·95	59·12	418·70	7·07	6·34
1924-25 ...	128·50	9·97	128·90	82·99	14·91	66·81	432·08	7·60	6·00
1925-26 ...	142·81	11·18	142·61	90·71	11·29	76·24	474·84	8·73	7·75
1926-27 ...	149·03	13·57	145·45	90·49	8·35	79·28	486·17	8·35	9·64
Average	132·50	10·39	134·58	81·80	13·61	66·32	439·20	7·66	5·95

In the first quinquennium a very large development occurred owing to the removal in 1916 of the restrictions on expansion and the adoption of a forward policy resting on the organisation which had been gradually created and consolidated in the initial years of the movement. The defects of this development were that large numbers of societies were registered without adequate instruction or test in co-operative principles and that, after registration, new societies were not sufficiently supervised and guided. It had become impossible for the officers of the department to devote to individual societies the detailed attention to which the earlier societies had been subjected. The unofficial organisers, though enthusiastic, were not in many cases efficient and the superstructure of non-official controlling and supervising authorities was ineffective and became top heavy and expensive. A note of warning was struck by the Registrar in his annual report for 1919-20, in which he pointed out *inter alia* that in Burma the deposits by members of societies formed a smaller percentage of the capital than in any other province of India and that nine-tenths of the deposits in the Provincial Central Bank were by Europeans (the proportion has now been reduced to three-fifths); and remarked that the axiom that a society must prove itself worthy of credit by displaying a capacity for thrift and self-help had been sometimes lost sight of in the desire for rapid progress. A halt was called to improvident registration in 1921-22 and it was realised that not only had societies been registered too easily, but that loans had been made too readily and that, in case particularly of older societies in Upper Burma, repayments had become very slack. The percentage of increase in the number of societies registered fell rapidly in the next three years. In 1924-25 there was for the first time in the history of the department a decrease in the total number of societies; and it was followed by greater decreases in 1925-26 and 1926-27. This was due to the disregistration of worthless societies and insistence on efficiency before registration of new societies. The expansion of the movement has thus been at a standstill for the past four years and the energies of the staff have mainly been devoted to the work of cutting away unsound growth. The process is not yet at an end.

The state of affairs at present may be gathered from the extracts from the Annual Report for 1926-27: –

"The objects of an Agricultural Credit Society are described in the bye-laws as being—

(1) to encourage thrift, self-help and co-operation generally among the members for their economic improvement.
(2) to receive deposits and loans on the joint and several responsibility of all the members to be utilised for making loans to members for productive purposes.

Having announced that these are its objects, a society borrows money from the Bank. Later on, because it is difficult or inconvenient to repay the loan, it defaults; when the Bank demands its money, the members dispose of their property: when charged with dishonesty they put the blame on the weather and the Government, and ask for a fresh loan; and are indignant when it is refused. Education, in time, will lessen the "moral risk;" copy book maxims have a commercial value when they have sunk in deep enough. Meanwhile some means must be found to bring the defaulters to their senses. I attended the General Meeting

of the Provincial Bank at Mandalay and was interested to find that, after an exhaustive discussion of the position, the shareholders (themselves clients of the Bank) came at last to the conclusion that the Bank would never get its money back until it made itself as unpleasant as the ordinary money-lender does. A clause, which would have helped in this connection, was cut out of the new Co-operative Societies Bill on the advice of the Select Committee. Either it must be restored or some other summary means of recovery must be given. The "Movement" must move in one direction or the other ; and unless action is taken, the bad societies will carry the good with them down the slope.

Out of interest receivable on loans to societies amounting to Rs. 8,06,221 the Provincial Bank received only Rs. 4,04,644. The balance was compounded and it was necessary to add Rs. 3,41,456 to the compound interest Reserve on this account, after taking credit for Rs. 61,120 being interest previously compounded and received during the year. The General Reserve had to be depleted in consequence by that amount and now stands at Rs. 45,903. The continued default of a large number of societies in payment of interest on their loans has weakened the financial position of the Bank. The defaulting societies are mainly in those Upper Burma districts where the Provincial Bank has no branch and where there is no District Bank.

Repayments.—Repayments by members to societies have again fallen from 24·2 to 23·2 per cent. ; from Societies to Banks repayments have declined by 7 per cent. to 22·4.

The bad repayments in Upper Burma have become chronic as a reference to the previous reports will show.

Bad rains, insect pests, poor prices are put forward year after year as reasons for failure to repay. But the test of the success of credit co-operation is punctuality of repayment ; and judged by this test credit co-operation has failed in most districts of Upper Burma.

Unions.—As a rule the Union Committee fail to inspect the affiliated societies or to see that defects pointed out by auditors and officers of the department are remedied. There are praiseworthy exceptions however. As guarantors these Unions are a failure, and insistence on affiliation to a Union prevents the formation of new societies.

Union Group Boards.—In the majority of cases these bodies are parasitic growths and should be abolished.

District Agricultural and Co-operative Associations.—I regard these Associations as the main supports of the co-operative organisation. If they collapse, no outside agency can support the societies within their areas. At present the affairs of some of these Associations are scandalously mismanaged. I have found cases where the Association has not only failed to make its contributions to the Auditors' Provident Fund accounts, but has used the Provident Fund deductions from the auditors' salaries ror its current expenses. The Supervisors maintained by some of these bodies are often a public danger ; they go round the societies teaching the secretaries how to fake their accounts.

The Burma Provincial Co-operative Council.—Having lost the control of audit in two-thirds of the districts which have Associations of their own the Co-operative Council has lost the support of those Associations.

My predecessors proposed to withdraw the control of audit from it but no orders have been received ; I understand that the proposal is not likely to be accepted. The Council was six months in areas with the payment of salaries to its auditors, and its accounts had got into such confusion that it took two Assistant Registrars and four Junior Assistant Registrars the best part of two months to sort them out. It is supposed to conduct examinations for Auditors and Supervisors but the whole of the work and of the arrangements is undertaken by the staff of the department. There is a great need for a competent non-official body at the head of the Co-operative organisation but the Council is not such a body and is never likely to develop into one.

The Burma Urban Federation.—The Federation was short of funds, owing to the failure of its affiliated societies to pay their audit fees, and its staff was inadequate and incompetent. With a view to economy the auditors were granted fixed Travelling Allowance. Only 92 out of 123 societies were audited up to August 31st, 1927.

Dissolution and Liquidation.—The number of societies in liquidation at the beginning of the year was 512. The registration of 230 societies was cancelled and the winding up of 3 societies was ordered during the year. It was necessary to appoint liquidators in the case of 208 societies. The liquidation proceedings of 119 societies were closed during the year under report. The total number of societies in liquidation at the end of the year was 601."

Over 600 other societies have been marked for liquidation on account of the growth of the non-official superstructure. The cost of management is now over Rs. 5 per annum to each member of agricultural credit societies and in some areas has gone up to an average of Rs. 10 or more.

A Committee is about to be appointed by the Local Government to enquire into the causes of the deterioration which has occurred.

The transfer of the subject of co-operation was not initially responsible for the unsatisfactory condition into which the movement has fallen. The main change of policy was necessitated by this condition and was stated as follows in the reply by the Minister to a question in Council on the 31st January 1927 :—" The Registrar, Co-operative Societies, proposes to get rid of all incurably bad societies by forcible liquidation as soon as possible, to insist on a more careful enquiry before societies are registered in the first instance, and to arrange for closer supervision during the first two years of the existence of the societies. The action indicated has the approval of Government." The policy of tightening control adopted by the Registrar after 1922 had the entire approval of the Ministry and is in fact a reversion to the practice that prevailed up to 1915. The progress made in the direction of establishing non-official controlling agencies represents merely the continuance of a policy adopted long before transfer.

There has been no other change in the direction of development of the administration or in the matters in which an intensive interest has been taken by Government : nor have there been any new administrative departures. The Registrar has in general been given a free hand as regards the administration of the department.

The changes in the strength of the staff of the department which have occurred from 1917-18 to 1926-27 are exhibited in the following table.

Year.	Registrar.	Joint Registrars.		Independent officers with powers of Registrar.	Assistant Registrars.	Junior Assistant Registrars.
		Whole time.	Part time.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1917 18 ...	1	1	2	...	6	21
1918-19 ...	1	2	2	...	8	21
1919-20 ...	1	2	1	...	9	32
1920-21 ...	1	2	...	1	9	32
1921-22 ...	1	2	...	1	9	32
1922-23 ...	1	2	...	1	9	32
1923-24 ...	1	2	...	1	11	32
1924-25 ...	1	2	...	1	11	38
1925-26 ...	1	2	...	2	11	38
1926-27 ...	1	2	...	2	11	38

The part-time Joint Registrars were the Director of Agriculture and Colonization Officers. The independent officers with the powers of Registrar were the head of the Colonization Department and the Superintendent of Cottage Industries, both of which split off from the Co-operative Department.

The increases in staff were due to the development of the movement. The higher controlling staff was not increased to meet this development until 1926 when a temporary third appointment of Joint Registrar was created for a year. On the expiry of this period, three appointments of Deputy Registrar were created in 1927 and filled by the promotion of three Assistant Registrars. The creation of these appointments, which double the higher controlling staff, was wholly due to the Ministry and was necessitated by the work of liquidation and reconstruction in Upper Burma. All other important changes of staff had been sanctioned or proposed prior to transfer.

Changes of pay of members of the staff have corresponded with those made in the regular line of the services to which they belong.

Orders issued by the Ministry in 1925 on the subject of recruitment of staff prescribed in general the same method as for the regular line. In practice it has not been possible to obtain recruits by examination, and selection by a Board of officials and non-officials has had to be resorted to.

The only changes in personnel of the staff were the appointment in 1926 of an Assistant Registrar to officiate in, and subsequently to hold as a temporary appointment, the post of Joint Registrar (reserve for members of the Burma Commission), and the creation in 1927 of the three new posts of Deputy Registrar.

The Legislative Council has taken considerable interest both in the general working of the department and in individual items of its administration. Pressure from the Council led to the passing of Act V of 1923, which permits the deposit of funds by local authorities in co-operative banks. There has been persistent pressure for the establishment of land mortgage banks—a subject under consideration for several years before transfer. In 1923 a resolution recommending the provision of Rs. 2 lakhs for loans to co-operative building societies was accepted by Government. A resolution to send Burmans to the Co-operative College, Manchester, for training was carried in the Council in 1925 and Government has accepted the principle of the proposal. The restrictive policy adopted by the department since 1923 has met with criticism in the

Council. It was referred to without approval in the discussion of demands for grants in 1925, and in 1927 a motion to reduce a grant was made as a protest against the disregistration of societies. Another motion in 1927 to reduce a grant as a protest against the appointment of a junior officer as Joint Registrar instead of a more senior officer, and to cause Government to carry out the recommendations of the biennial Co-operative Conference was lost without a division. In 1927 twenty-two members of the Council addressed a petition to the Governor asking that Burmese officers should be entrusted with the task of controlling the department. The discussions in the Council have served a useful educative purpose. Several members take an active share in the movement and the department has found among the non-official members some of its best-informed defenders.

In general, constitutional reform has tended to facilitate the administration of the department. In the passing of the Burma Co-operative Societies Act, 1927, advantage has been taken of the fact that Burma is now able to adapt to her own needs the law relating to co-operative institutions.

The department has always obtained a considerable measure of democratic support. The effect of constitutional reform in this respect is that it has provided increased opportunities for those interested in the movement to impress their views upon Government.

The transfer of the department has had no appreciable effect on the relations between Government and the officers of the department. In one case already mentioned, the Council appears to have been used as a means of ventilating the grievance of an officer not selected for promotion.

A—V.

Medical Department.

The following tables show, under the principal heads, the revenue and expenditure of the Medical Department during the years 1918-19 to 1926-27 :—

Revenue.

Year.	Medical School and College fees.	Hospital Receipts	Mental Hospital Receipts.	Contributions.	Recoveries of service payments.	Miscellaneous.	*Deduct* Refunds.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	4,168	71,210	43,903	5,425	...	13,399	...	1,38,205
1919-20 ...	4,002	74,159	51,841	5,300	...	13,745	288	1,48,759
1920-21 ...	7,224	75,584	52,456	5,800	...	12,156	495	1,52,725
1921-22 ...	5,603	77,028	57,564	5,800	...	9,872	812	1,55,055
1922-23 ...	6,303	77,505	55,316	5,800	...	5,958	700	1,50,182
Average ...	5,460	75,097	52,216	5,625	...	11,046	459	1,48,985
1923-24 ...	7,036	78,742	55,605	8,522	21	15,879	5,433	1,60,372
1924-25 ...	7,562	78,086	53,587	6,500	7,038	5,190	7,945	1,50,018
1925-26 ...	8,144	79,268	90,691	11,300	6,785	7,011	1,713	2,01,486
1926-27 ...	4,764	1,38,463	97,182	12,130	4,400	7,534	7,235	2,57,238
Average ...	6,876	93,640	74,266	9,613	4,561	8,903	5,581	1,92,278

Expenditure.

Year.	Medical establishment.	Hospitals and Dispensaries.	Grants for Medical purposes.	Medical Colleges and schools.	Mental Hospitals.	Chemical Examiner.	Charges in England and loss by Exchange.	Miscellaneous.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19	5,38,835	10,27,835	25,879	90,175	1,48,120	33,518	...	196	18,66,458
1919-20	5,95,827	11,87,551	23,450	1,14,379	1,73,827	40,791	...	...	21,35,825
1920-21	7,23,700	12,93,122	26,665	1,11,445	1,96,859	51,546	...	...	24,03,337
1921-22	8,42,617	16,72,218	23,678	1,48,460	2,44,880	40,818	1,10,159	...	30,82,836
1922-23	8,27,752	17,41,403	33,105	1,63,099	2,44,269	53,882	2,10,488	...	32,73,998
Average	7,05,746	13,84,426	26,556	1,25,512	2,01,592	44,511	64,129	39	25,52,511
1923-24	8,10,978	20,18,706	46,174	1,44,304	2,46,983	50,518	1,22,897	...	34,40,560
1924-25	8,08,275	21,65,415	25,062	1,56,507	2,58,488	71,460	1,22,249	...	36,07,456
1925-26	7,50,628	23,34,772	50,102	1,39,676	2,85,551	67,956	2,02,233	...	38,36,918
1926-27	7,35,176	33,01,414	1,04,396	1,09,340	3,04,846	67,749	2,08,732	...	48,31,653
Average	7,77,764	24,55,077	56,433	1,37,457	2,73,967	64,421	1,64,028	...	39,29,147

Revenue.

The receipts of the Medical Department are comparatively insignificant and the variations are generally slight and do not call for comment. The "Hospital Receipts" and "Mental Hospital Receipts" represent the amounts received from paying patients and the contributions from local bodies for the maintenance of pauper lunatics. The increase under Hospital Receipts in 1926-27 is due to a change in accounting. Before that year it was the practice to deduct from the fees received from paying patients the proportion due to the Medical Officer for operations, etc., and credit only the balance to the Treasury. The whole amount is now credited to Government and the Medical Officer draws his share from the Treasury as an honorarium, thus increasing both receipts and expenditure. As regards the increase in Mental Hospital Receipts in 1925-27 the rates of maintenance were raised from the 1st January 1925, and additional accommodation also became available as parts of the New Mental Hospital under construction near Rangoon were taken into occupation from 1925 onwards. The reduction in School and College fees in 1926-27 is due to the closure of recruitment to the Government Medical School in that year, consequent on the provision by the University of Rangoon of better facilities for teaching and the prescription of new courses for the M.B. and B.S. degrees, and a six-year L.M. & S. course.

Expenditure.

The comparatively low expenditure in the early years shown in the statement was due to the paucity of officers and the general financial stringency caused by the war. Thus in 1918 twelve hospitals and dispensaries had to be closed down owing to the transfer of medical officers to military duty, and the number of hospitals and dispensaries open at the end of that year was 262 as as against 295 in 1926. With the return of officers to civil employ after the war the expenditure both on establishment and on Hospitals increased, and the revision of the pay of the different medical services

after the war has also to be taken into account. The decrease under establishment in 1925-27 is due to changes in accounting.

The increase under Hospitals and Dispensaries from 1923 onwards is due to a change in the system of maintenance. In 1922 a Hospital Finance Scheme was promulgated by Government under which the management of local hospitals and dispensaries was delegated to committees composed of residents of the neighbourhood and representatives of the various local bodies hitherto responsible for the maintenance of the institutions. Fixed annual assignments are made by Government and by the local bodies, and these with subscriptions from the public form the Hospital Funds from which the Hospital Committees maintain the hospitals. Government has also undertaken to meet the cost of the Medical officers. Arrangements are further made for the constitution of Sinking Funds for repairs and extensions of buildings and new construction. This scheme came into force with effect from 1st April 1923 in respect of most Municipal Hospitals, and from 1st April 1924 in respect of institutions formerly maintained in rural areas by Government, the District Cess Funds or District Funds. The increase under this head in 1925-26 was due to the grant of two lakhs to District Councils to enable them to contribute their share of the expenditure to the Hospital Committees under the Finance Scheme, while in 1926-27 contributions were paid by Government towards the Sinking Funds, together with special grants of Rs. 1,85,000 for improvements to the Dufferin Maternity Hospital and the Home for Incurables, Rs. 4,76,700 to the Mandalay Hospital, and Rs. 1,02,000 to other Hospitals and Institutions. The Hospital Finance Scheme, though it came into force after the introduction of the Reforms, had been devised earlier, and the increased expenditure which it entails cannot therefore be ascribed to the Reforms.

The large increase under Grants for Medical Purposes in 1926-27 was due to the payment of an increased contribution, Rs. 86,396, to the Dufferin Maternity Hospital, for the concession of allowing male students to learn midwifery in that hospital.

The fall in " Medical Colleges and Schools " during 1926-27 was due to Medical Scholarships being transferred to the Education Budget and to the cessation of recruitment of pupils for the Government Medical School. The occupation of the new Mental Hospital near Rangoon accounts for the increase of expenditure during 1925-27 under Mental Hospitals. The number of inmates of these hospitals has risen from 900 in 1916 to 1,179 in 1926.

The debit of overseas pay for I.M.S. officers to "Charges in England" is responsible for the increase under this head.

With the exceptions of payments entailed under the Hospital Finance Scheme and of the reduction of the cost of establishment owing to the paucity of I.M.S. officers, it cannot be said that the Statement of Expenditure exhibits any noteworthy aspects, or that the introduction of the Reforms has had any appreciable effect

Progress of Department.

The table below gives such statistics as are available under the recognised heads indicating the progress of the department. Since the introduction of the Reforms the number of hospitals and dispensaries has risen from 289 to 295, and the number of beds from 5,535 to 5,891, this increase being due chiefly to the provision of additional female accommodation. The growth may be said to be on the whole normal and

not necessarily affected by the transfer of the department. The institution of the practice of subsidizing medical practitioners will be dealt with in a later paragraph.

		1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.
1. Number of Hospitals & Dispensaries.	State-Public	76	82	83	85	83	91	76	76	77
	State-Special	48	47	46	45	47	45	44	45	45
	Local Fund	95	97	99	104	108	108	129	131	133
	Private Aided.	17	17	17	18	20	14	13	12	12
	Private Non-Aided.	...	...	...	...	...	...	...	...	...
	Railways ...	26	26	26	26	26	26	27	27	28
	Total ...	262	269	271	278	284	284	289	291	295
2. Subsidized Medical Practitioners.		...	...	...	...	...	...	...	4	12
3. Number of Patients treated.	In-door.	98,101	100,693	98,061	95,562	96,646	96,636	96,476	2,164,434	103,956
	Out-door	2,008,146	1,945,936	1,998,744	2,006,412	2,029,137	2,067,439	2,118,000	99,309	2,273,689
	Attendance—Total	2,106,247	2,046,629	2,096,805	2,101,974	2,125,783	2,164,075	2,214,476	2,263,743	2,377,645
4. Number of Beds ...		4,997	5,073	5,164	5,242	5,351	5,440	5,535	5,365	5,891
5. Number of Operations		51,608	53,130	56,227	57,181	62,982	65,072	69,978	72,572	79,384
6. Number of Mental Patients.		1,032	1,042	1,060	1,076	1,096	1,155	1,150	1,156	1,179
7. Number of Dog-bite Patients.		313	423	454	426	545	704	643	901	943
8. Death rate for Burma *per mille*.*		39·59	31·09	26·44	21·45	22·23	20·87	21·54	18·75	20·92

*Influenza in 1918-19. Dysentery and Diarrhœa in 1920. Dysentery in 1924. Dysentery and Cholera in 1926.

Changes of Policy.

The most important change of policy is the projected Provincial Medical Service Scheme which is not yet actually in operation as orders in regard to details are still awaited. In essence, however, the cadre of I.M.S. Officers will be reduced from 53 to 38. The promulgation of the scheme has had the effect of bringing European recruitment for the I.M.S. to a standstill. The ultimate effect on the medical service of the province must remain a matter of conjecture, but in general it will have the effect of limiting the provision of European medical assistance to a few centres. This policy is entirely the result of the Reforms being the outcome of the Lee Commission.

Next, the Reforms accentuated the enforcement of the previously adopted principle of Burma for the Burmans. The present policy is to recruit only Burmans for provincial appointments in so far as the material available may make it possible. The effect of this is the the gradual exclusion of Anglo-Indians, Anglo-Burmans, and Indians from the Provincial Service.

The third great change is in the direction of affording increased facilities for medical assistance in rural areas by (1) training some of the indigenous Burmese doctors, or *se-seyas*, in the rudiments of Western methods and (2) subsidizing medical practitioners. As regards the first measure, in Burma, as in India, the equivalent of the English village herbalists of former times exists in fair numbers. These are men with no training in medicine who practise empirical treatment of symptoms by means of indigenous herbs, drugs, and appliances. In recent years there has been a strong movement throughout India for the purpose of having these herbalists placed on much the same footing as qualified medical men. In Burma a Committee has been appointed to consider the possibility of local progress in this direction. The movement may

have been influenced by the transfer of the department, but the scheme for training the indigenous Burmese doctors, or *se-seyas* in the rudiments of Western medicine for the benefit of the rural population was officially mooted by the Inspector-General of Civil Hospitals as early as 1921. In his Annual Report for that year he wrote, "On the whole, the medical needs of the urban population are fairly well met by our present organisation, but the same cannot be said about rural communities. How to provide for the latter is a most difficult problem. Until better communications exist, travelling dispensaries have only a very limited field of usefulness, and as a rule the villager has no one to look to for medical advice except the local *saya*. The small district hospitals and dispensaries, one for about every 80,000 inhabitants, are obviously too few to minister to more than a fraction of these. What then can be done to place an improved medical service within reach of the rural population? I have been driven to the conclusion that the only way is to give the local *sayas* some training in Western Science, and to do it in the vernacular. This is contrary to the opinions of my predecessors in this office, and to those I formerly held. I had hoped for a time when there would be a hospital or dispensary within easy reach of every village, but I now realize that this is a Utopia which will not materialize in this or the next generation. The training need not be ambitious, but consist in teaching the most important facts about the structure of the human body, the functions of its various organs, and the principles of medical and surgical diagnosis and treatment. It would not aim at turning out physicians and surgeons in the ordinary sense of the words, but at sending these *sayas* back to their villages, with some conception of what Western Medical Science is based upon, and of how to apply it in their practice. I believe, also, it would do more than anything else to disarm the prejudice, born of ignorance, which undoubtedly exists against our methods, and would indirectly lead to increased readiness to submit to Western treatment."

This scheme was first started in May 1923, and by the end of 1926, 46 *se-seyas* had received a training in the rudiments of cleanliness, antiseptics, aseptics, diagnosis and first aid. The course was at first six months and has been extended to twelve. Special care is taken to restrict the selection of candidates to men in *bona fide* practice in rural areas where there are no registered doctors.

The second measure is on somewhat different lines and consists of subsidising qualified medical men to practise in outlying places where there are no hospitals or dispensaries. An equipment grant of Rs. 250 and a monthly subsidy of Rs. 50 is allowed to each practitioner. The scheme came into force in 1925 in four areas and was extended to twelve in the following year, while for four particularly remote and unhealthy areas subsidies of Rs. 100 per mensem are allowed. The results are encouraging and it is proposed further to extend the scheme.

In the Legislative Council the department has not so far suffered from undue criticism or attacks, but the Finance Committee has on occasions refused demands on grounds of policy.

Influence of Legislative Council.

(i) Legislation.

There has been little legislation affecting the department. In 1926 a Government Bill amending the Burma Medical Act, 1915, was passed to introduce reciprocity of registration between provinces and uniformity of qualifications for the registration of medical practitioners. In 1927 a private member,

Dr. Parakh, introduced a bill to amend the Burma Midwives and Nurses Act, 1922, so as to stop practice by untrained midwives in areas where there is a sufficient number of registered midwives and medical practitioners. The bill was supported by Government and passed.

(ii) Questions.

Forty-two questions have been put affecting the department, twenty-three of which were asked concerning particular hospitals. Other questions dealt with travelling dispensaries, qualifications required of dentists and pharmacists, the training of Burmese doctors, the work of unregistered medical practitioners and deaths from beri-beri and snake bite.

(iii) Resolution.

Only one resolution has been moved affecting the department. In 1923 it was recommended that courses of study in Burmese should be provided in medicine as well as in Agriculture and Engineering. The resolution was withdrawn on Government pointing out that courses had already been established for training Burmese doctors in Western Medicine.

(iv) Budget debates.

The interest taken by the Council in the department is also illustrated in the action taken in connection with the annual Budgets. Thus in dealing with the Budget for 1924-25 a cut of Rs. 25 lakhs was moved under the head—Civil Works—in order to postpone expenditure on roads and buildings until the country has been provided among other things with better medical facilities. The motion received general support from the oppostion and was defeated by only four votes.

In the discussion on the 1925-26 Budget the increased appointment and the improvement of the pay of non-European nurses in the Rangoon General Hospital was moved together with the creation of a Board to advice the Superintendent of that Hospital and the appointment for work there of honorary Civil Surgeons from among private practitioners.

On the 1926-27 Budget objection was taken to the cost of construction of the new Mental Hospital near Rangoon, and the Burmanisation of the staff of the Dufferin Maternity Hospital, Rangoon, was advocated.

On the 1927-28 Budget the leader of the Home Rule party expressed the view that "Money spent for the development of Burma should be spent only for the progress of Burmans" and recommended among his specifics the subvention of Burmese doctors.

Establishment.

The changes in the strength and pay of the various services in the Civil Medical Department are set out in the statements in the Appendix. No change in recuitment has been made other than that effected by the adoption by the policy of enlisting as many Burmans as possible in the services, the effect of which is shown below :—

Name of Service. (1)	Number of Burmans in the Service on 1st January 1923. (2)	Number of Burmans in the Service on 1st January 1928. (3)
Indian Medical Service	1	2
Indian Medical Department	...	...
Civil Assistant Surgeons and Burma Civil Surgeons ...	10	15
Private Medical Practitioners	3	4
Sub-Assistant Surgeons	96	140

Effect of the Reforms.

The effects of the reforms on the administration of the department would so far appear to be slight. Office work has increased and this perhaps has decreased the rate of progress. This feature, however, is not peculiar to this department. On the other hand, it has benefited by sharing in the general immunity from attacks in Council enjoyed by the Transferred Departments, and expansion of the department has not been objected to so long as its Burmanization is kept in view. It cannot be said that the administration of the department has received effective democratic support, though on certain lines its expansion is encouraged. The relations between the Ministry and the Services have been of a cordial nature throughout.

APPENDIX.

Indian Medical Service.

Year.	Cadre.	Administrative appointments.	Before 1920.	After 1st January 1920.
			Rs.	Rs.
1918		Inspector-General of Civil Hospitals, Burma	2,600	2,750
1919				
1920	42	*Civil Surgeons.*		
1921				
1922		Lieutenant-Colonels selected for special rates of pay.	1,750	1,850+250*
1923		Lieutenant-Colonels after 25 years' service	1,600	1,700+250*
1924		Lieutenant-Colonels during 24th and 25th years of service.	...	1,600+250*
1925	52†			
1926		Lieutenant-Colonels until completion of 23 years of total service.	...	1,500+250*
1927				
		Lieutenant-Colonels	1,550	...
		Majors with more than 6 years' service	...	1,250+250*
		Majors with more than 3 years' and less than 6 years' service.	1,150	1,100+250*
		Majors during first 3 years' of service ...	1,000	950+250*
		Captain after 10 years' service ...	900	...
		Captain after 7 years' service ...	800	...
		Captain with more than 6 years' service	...	850+200*
		Captain with more than 3 years' and less than 6 years' service.	...	750+200*
		Captain during the first 3 years ...	700	650+150*
		Lieutenant	550	500+150*

* Represents overseas pay.

† Increase due to addition of six Civil Surgeoncies, and fixing of leave reserve at 27½ per cent. instead of at 25 per cent.

Indian Medical Department.

Year.	Cadre.	Before 1920.	From 1920 to date.
1918	24	Rs.	
1919		Military Assistant Surgeons above the grade of 3rd Class in independent Medical charge of the Civil Station—	Civil Surgeoncies Rs. 600—50—1,000—1,100.
1920		(*a*) below 5 years' service 350 50 L.A.	*Subordinate Charges.*
1921		(*b*) above 5 years' and under 10 years' service. 450 50 „	Rs.
1922		(*c*) above 10 years' and under 15 years'. 550 50 „	Senior and Honorary Major. 700
1923		(*d*) above 15 years' service 700 50 „	Senior and Honorary Captain 650
1924		Military Assistant Surgeons, 3rd Class, in independent Medical charge of Civil Stations. 350 50 „	Senior and Honorary Lieutenant. 500
1925		Military Assistant Surgeons, 4th Class, in independent Medical charge of Civil Stations. 250 50 „	First class over 20 years' service. 450
1926		*Military Assistant Surgeons in subordinate charges.*	First class ... 400
1927		Rs.	Second class ... 350
		(*a*) Senior and Honorary Major. 450 50 H.A	Third class ... 275
		(*b*) Senior and Honorary Captain. 450 50 „	Fourth class ... 200
		(*c*) Senior and Honorary Lieutenant. 350 50 „	plus Burma allowance varying from Rs. 50 to Rs. 165.
		(*d*) First class ... 250 30 „	
		(*e*) Second class ... 200 30 „	All Military Assistant Surgeons are entitled to draw compensatory local allowance.
		(*f*) Third class ... 150 20 „	
		*(*g*) Fourth class ... 100 20 „	

Civil Assistant Surgeons.

Year.	Cadre.	Up to 1st April 1920.	From 1st April 1920 to date.
1918	51	(1) Rs. 500—40—700 Civil Surgeoncies	*Civil Surgeoncies.*
1919		(2) Rs. 200—10—400—450 Subordinate charges.	Rs. 600—50—1,000—1,100—50—1,250.
1920			
1921	50*		*Subordinate Charges.*
1922			Rs. 250—$\frac{50}{3}$—550.
1923			In addition all are entitled to compensatory local allowance.
1924			
1925			
1926			
1927	54†		

* Closure of the Government Plague and Contagious Diseases Hospital, Rangoon, and consequent reduction of cadre.

† Creation of posts of Radiologist, and Anaesthetist in the Rangoon General Hospital and of two Civil Assistant Surgeons for the Dufferin Hospital for Women, Rangoon.

Sub-Assistant Surgeons.

Year.	Cadre.	Up to March 1920.		From March 1920 to date.
			Rs.	
1918	377	Fourth grade, 1 to 5 years' service.	55	Rs. 100—$\frac{3}{5}$—200, with two selection grades (1) 2nd class (5 per cent. of total strength) Rs. 225.
1919	381	Third grade, 6 to 10 years' service.	75	
1920	383	Second grade, 11 to 15 years' service.	95	(2) First class—(5 per cent. of total strength) Rs. 250.
1921	388	First grade, over 16 years' service.	110	
1922	389	Senior 2nd class, 10 per cent of total strength.	125	One special grade of Rs. 225—$\frac{2}{5}$—250 for Sub-Assistant Surgeons with L.M.S. or higher qualifications was created for 5 years from 1st July 1924.
1923	389	Senior 1st class, 2 per cent of total strength.	145	
1924	389			
1925	419 plus 21 supernumeraries.			
1926	419 plus 21 supernumeraries.			
1927	419 plus 21 supernumeraries.			
1928	439			

A—VI.

Public Works Department (Buildings and Roads Branch).

The following tables show the revenue and expenditure of the department for the years immediately before and after the introduction of the Reforms :—

Receipts.

Year.	Rents.	Ferry receipts.	Receipts from Government Commercial undertakings.	Recoveries of Expenditure.	Miscellaneous.	Gain by Exchange and Receipts in England.	*Deduct* Refunds.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	3,17,753	...	...	32,970	88,269	...	...	4,38,992
1919-20 ...	3 33,226	...	...	24,948	44,243	...	...	4 02,417
1920-21 ...	3,52,401	...	...	1,24,509	22,845	...	...	4,99,755
1921-22 ...	4,41,333	390	...	1,49,072	49,384	...	4,624	6,35,555
1922-23 ...	4,61,615	38	...	2,11,464	90,079	...	4,014	7,59,182
Average ...	3,81,266	86	...	1,08,592	58,964	...	1,728	5,47,180
1923-24 ...	5,87,424	376	...	3,79,413	79,468	...	8,456	10,38,225
1924-25 ...	6,66,789	324	...	5,27,063	1,28,080	...	12,045	13,10,211
1925-26 ...	7,12,422	556	...	2,49,045	1,35,690	...	1,71,333	9,26,380
1926-27 ...	7,99,416	1,090	2,14,495	2,08,382	98,271	537	10,033	13,12,158
Average ...	6,91,513	586	53,624	3,40,976	1,10,377	134	50,467	11,46,437

Expenditure (in lakhs of Rupees).

Year.	Original Works.			Repairs.	Establishment.	Tools and Plant.	Suspense.	Grants-in-Aid.	Loss by Exchange and Charges in England.	Investments in Government Commercial undertakings.	*Deduct*—English cost of stores and Establishment.	Total.
	Buildings.	Communications.	Miscellaneous.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1918-19	10·64	14·78	1·69	37·05	14·89	1·19	– ·19	...	...	...	...	79·33
1919-20	15·89	22·60	2·93	41·7[illegible]	18·01	3 59	4·48	...	...	...	...	109·29
1920-21	29·93	31·[illegible]9	2·55	45·10	22·80	9·10	4·53	...	...	...	...	145·30
1921-22	40·[illegible]6	[illegible]5·33	4·0[illegible]	48·96	24·89	8·11	24·71	10·57	27·27	...	– 25·10	189·55
1922-23	74·52	28·[illegible]9	...	41·94	32·62	4·52	6·24	12·89	11·63	...	– 10·69	202·56
Average	34·35	24·58	2·24	42·97	22·64	5·30	7·81	4·69	7·78	...	– 7·16	145·20
1923-24	72·63	27 03	·21	49·01	41·88	5·04	16·19	3·33	11·53	...	– 10·09	216 76
1924-25	51·87	41·12	5·20	45·39	37·40	2·39	5·10	·45	9·53	...	– 7·34	191·18
1925-26	87·94	48·39	7·59	53·04	37 69	4·11	– 14·93	11·44	9·54	3·00	– 6·61	241·20
1926-27	68·98	59·42	1·79	51·33	36·83	2·77	– 36·86	13·09	15·11	30·53	– 15·11	227·88
Average	70·35	43·99	3·70	49·69	38·45	3·58	– 7·62	7·08	11·43	8·38	– 9·79	219·24

Receipts.

The receipts from rents, which include the hire payable for electric, water supply and sanitary installations, as well as that for buildings, have expanded consistently with the increase of residential accommodation. The commercial undertakings referred to in the fourth column are the quarries at Mokpalin in the Thatôn District, and the brick-fields at Kambe and Mingaladon near Rangoon, established to supply government requirements of bricks and road-metal. This head includes recoveries of investments in, as well as profits from, the undertakings, and the recovery of indirect charges, *e.g.*, royalty, cost of supervision, therefrom. The term "recoveries of expenditure" comprises the sale-proceeds of Government property, such as buildings, tools, etc., and also the charges recovered from other departments on account of work done for them. These amounts naturally vary considerably from year to year. The term "Miscellaneous" includes rent of land, sale of produce from land, lapsed or confiscated deposits, value of surplus stock, etc. Here too fluctuations are to be expected.

Expenditure.

Owing to financial stringency and the dearth of officers the expenditure in the years 1918-20 was comparatively small. On the return of officers from leave after the war measures were taken to remedy disorganization and make up the leeway in construction, with the result that a big building programme was put into effect in 1922-24, and the erection of a number of court-houses, educational buildings, quarters for officers and clerks, etc., was carried through. The expenditure in 1925-27 is swollen by the cost of the new cantonment near Rangoon, amounting during those two

years to Rs. 65,22,000. The development of communications throughout the province has also been taken in hand, and with the growing demand for additional and improved roads, expenditure under this head has consistently expanded. The head "Miscellaneous," which comprises such items as the survey of alignments, service and approach roads, etc., was temporarily in abeyance during the years 1922-24, and the expenditure was merged with that under the heads "Buildings" and "Communications." Against the years 1918-23 deductions have been made under the heads "Establishment" and "Tools and Plant" on account of charges raised against other Government departments and local bodies for the work carried out on their behalf by the Public Works Department. From 1923-27 such deductions are not shown in the statement, and no comparison can therefore be made between the two periods.

Under "Suspense" are included amounts which were not finally allocated at the end of the year to their appropriate heads, such as advances to contractors. These may vary considerably. The head "Grants in Aid" comprises the contributions made by the Local Government towards the upkeep of communications by District Councils and Deputy Commissioners' Local Funds. These amounts vary with the nature of the programmes submitted by the local bodies and their financial position.

When District Councils were established at the end of 1922 it was the declared intention of Government to give them contributions sufficient in amount to put each Council in as good a position as if its predecessor, the District Fund or District Cess Fund, had been handed over to its administration without change of income or liabilities. The classification of roads however was under revision and for this and other reasons the normal annual expenditure on roads of the old District Fund or District Cess Fund was not considered to be a satisfactory standard for estimating the annual expenditure of the new local funds on District communications. There was therefore some disorganisation in fixing the contributions for roads in the initial years, and the amount expended by the District Councils on communications in the years 1923-25 showed a considerable decrease, so that in the Annual Report for 1924-25 it was stated that "in many cases the amount is so much less than the average annual expenditure in the past as to indicate serious deterioration in road maintenance." In the year 1925-26 however revised arrangements came into force and a satisfactory improvement resulted.

Development of the Administration.

The transfer of the department has not led to any radical change of policy. The establishment of the Communications Board and of the Buildings Committee is a development that brings the representatives of the people into a position of closer touch and greater influence with the department. The former, as has been explained elsewhere, was appointed in 1923 and superseded the pre-Reforms "Standing Advisory Committee" for the development of communications, which was first established in 1916. The Board consists of 23 members of whom 16 are elected by the non-official members of the Legislative Council, five are nominated by the Governor, and the remaining two are the Forest Minister and the Finance Member. The last named is the Chairman of the Board. Its functions are to assist Government in shaping its policy for the development of communications, to scrutinise or to initiate projects in

pursuance of that policy, to pass the list of new works to be entered in the provincial estimates for the following year, and to accord financial sanction, subject to the concurrence of the Finance Member, to all major projects approved by it. The Board as a whole is convened only when there are matters of importance to consider, and for the ordinary discharge of its functions it is divided into a Waterways Committee and a Roads Committee. The latter is presided over by the Forest Minister and contains twevle members of whom eight are selected by the Governor from the elected members of the Board.

The Buildings Committee was established in 1924 to relieve the Finance Committee of the work of dealing with individual projects for the construction of buildings. It consists of twelve members, of whom eight are elected by the non-official members of the Legislative Council, one is nominated by the Governor on the advice of the Forest Minister, and the remaining three are the Finance Member, the Forest Minister and the Chief Engineer, Buildings and Roads. The two last named members are Chairman and Secretary respectively of the Committee. Its functions are to scrutinise all building projects for new construction or for additions and alterations to existing buildings of which the estimated cost exceeds Rs. 10,000 to accord financial sanction, subject to concurrence by the Finance Member, to all projects accepted by it, and to approve the list of new works for entry in the provincial estimates of the following year.

A change in the administration of the department was effected by the withdrawal from the Chief Engineer of the functions of Secretary to Government. The primary object of this departure was to enable the Chief Engineer to devote himself to supervision and technical work. The department is in charge of the Forest Minister and the duties of Secretary to Government, Public Works Department, are discharged by the Secretary to Government in the Forest Department. This alteration was effected in 1927 as part of a general recorganization of the Secretariat necessitated by the great increase of work resulting from the introduction of the Reforms. The preparation of cases for the orders of the Hon'ble Minister is still carried out by the office staff of the Chief Engineer, but proposals to entertain a staff for this purpose in the Secretariat are under consideration.

Establishment.

In the Appendix are given tables showing the strength and pay of the various services in the department. The Indian Service of Engineers now has only 52 effective members against a cadre of 71, and the Provincial Service which is to replace it has not yet been organized.

No further recruitment to the cadre of Upper Subordinates was made after the establishment of the Burma Engineering Service on the 1st February 1920. Appointments to this latter service have been made partly from selected Upper Subordinates and partly from selected Temporary Engineers. It is hoped to fill the cadre in due course with graduates in Engineering from the Rangoon University, and it is not the policy of Government to recruit direct either graduates of Indian Universities or men not domiciled in Burma.

In the Burma Subordinate Engineering Service, also established in 1920, appointments have been given to (1) qualified students from the Government Technical Institute, Insein, who have undergone practical training in the department, and (2) selected temporary Overseers. Appointments during recent years have been few in number, firstly as

the students from the Government Technical Institute have sought employment elsewhere owing to the initial pay of the service being considered too low ; and secondly, the number of temporary Overseers fit for permanent appointment was exceedingly few. The service, therefore, is still much under strength, but it is anticipated that this will be remedied in the future, as Government has recently decided that the initial pay of candidates from the Institute, or with equivalent qualifications, shall start at Rs. 120 instead of Rs. 80 as hitherto. The following table shows the number of Burmans in the different services of the department :—

Date.	Number of Burmans employed.					
	Indian Service of Engineers.	Burma Engineering Service.	Temporary Engineers.	Sanitary Engineer.	Assistant Electrical Engineer.	Subordinate Engineering Service.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1-1-1923 ...	1	8	1	1	1	
1-1-1928 ...	3	6	1	1	1	

In addition there are in 1928 three Burmans employed as Assistant Sanitary Engineer, Assistant Architect and as Architectural Assistant.

Influence of the Legislative Council.

The interest taken by the Legislative Council in the department has borne two aspects. In the first place there has been the desire to secure retrenchment and a decrease of expenditure, while, on the other hand measures for improvement of local conditions have been advocated.

(i) Legislation.

No legislation has been proposed and only three resolutions were moved regarding the department.

(ii) Resolutions.

Two of these resolutions dealt with roads in particular districts while the third was a proposal by the Finance Member to authorize the appropriation to the completion of major works of such part of the expenditure provided in the Budget of the previous year on such works as had lapsed on the 31st March.

(iii) Questions.

One hundred and sixty-two questions were put regarding the department of which 111 had reference to particular roads or to communications in particlar districts. Some of the roads in question were under the control of District Councils. One question was put for information regarding Government Commercial Undertakings in general while nine referred to certain brick-fields and four to certain quarries managed by Government. Nine questions dealt with the provision of quarters for clerks in Rangoon and seven with the construction and cost of certain buildings, two of which belonged to Municipalities. In one question the desirability of raising the status of the Insein Engineering School to that of the colleges at Sibpur and Roorki was raised. Two questions referrred to the system of classifying roads, four to the desirability of employing Burmese labour and Burmese contractors, while six dealt with the system in force of giving out contracts and accepting tenders.

(iv) Budget Debates.

In the Budget discussions, reductions of expenditure were moved for a variety of reasons. In the discussion on the 1923-24 Budget a cut of Rs. 10 lakhs was moved with the idea that the saving should be spent on education and on economic and special improvements. The proposal was withdrawn on an assurance that the amount would be shown as "probable savings" and the provision reduced accordingly. On the 1924-25 Budget a motion to reduce expenditure on roads by Rs. 86 lakhs and to devote money to "Nation-Building Activites" was lost without a division but a cut of Rs. 25 lakhs made to postpone expenditure on roads and buildings until the country had been provided with popular education and better medical facilities, and until the economic condition of the country had been improved was defeated by four votes only. The appointment of a committee to enquire into the working of the department was agreed to during this debate, and the Burma Public Works Department Enquiry Committee, 1925, was in due course constituted. The orders passed by Government on the report of this committee included the temporary appointment of separate Chief Engineers for Roads and Buildings respectively ; arrangements for students from the Government Technical Institute to receive twelve months practical training in different branches of work in the Public Works Department before receiving a certificate from the Institute ; arrangements for the further training of subordinates in the department ; the restriction of the permanent staff and the employment of officers on a temporary basis with a Provident Fund ; the working of the Government Quarries and Brickfields on a strictly commercial basis ; the recruitment of trained and efficient men locally or in England in order to keep the Superior Engineering Establishment up to strength until such time as graduates of the Engineering course of the Rangoon University are fit for executive charge, and the issue of instructions regarding the eradication of dishonesty in all services.

In the discussions on the 1925-26 Budget stress was laid on the necessity for cutting down the programme of construction of roads and buildings, while the increased employment of Burmese labour and of Burmese contractor was urged and the action of the department in respect of certain local roads was criticised. A motion to reduce the provision for communications by Rs. 10 lakhs was withdrawn on the promise that this amount would be saved, while another to reduce expenditure on buildings was accepted to the extent of one lakh of rupees and a provision of Rs. 2 lakhs for loans in respect of Government brick-fields and quarries was deleted by consent. On the 1926-27 Budget the creation of an additional post of Chief Engineer, and the cost of construction of a Mental Hospital were objected to. In the discussion of the 1927-28 Budget there was a strong desire to reduce Capital expenditure on works, and a cut of Rs. 10 lakhs was moved for the purpose of retrenchment, and as a protest against the system of administration being generally unsound, but the improvement of certain roads was also urged.

Effects of the Reforms.

The alteration in control of the Government of India and Secretary of State has facilitated the administration of the department by the consequent acceleration of the issue of sanction to proposals. There is no evidence that the reforms have meant the enlistment of democratic support to the department, or that the relations between the Ministry and the Public Services have been prejudicially affected.

APPENDIX.

Indian Service of Engineers.

Year.	Chief Engineer.		Superintending Engineer.		Executive and Assistant Executive Engineers.	
	No.	Pay.	No.	Pay.	No.	Pay.
1918 ...	2*	Rs. *Imperial and Provincial.* 1st Class 2,750 2nd Class 2,500	8	Rs. *Imperial.* 1st Class 2,000 2nd Class 1,750 3rd Class 1,500 *Provincial.* 1st Class 1,600 2nd Class 1,400 3rd Class 1,200	92	Rs. *Imperial.* 380—1,250 *Provincial.* 250—850
1919 ...	2*	2,750-125-3,000	8	1,750-100-2,150	92	*Imperial.* Junior Scale 450—1,150. Senior Scale 700—1,600. *Provincial.* Junior Scale 300—860. Senior Scale 500—1,250
1920 ...	2*		8		69 †‡ 68 †‡	Junior Scale 300—900.
1921 ...	2*		7		72 †‡§	
1922 ...	1		4		65 †‡	Senior Scale 550—1,300.
1923 ...	1		7		63 †	
1924 ...	1†		7†			Junior Scale 375—975.
1925 ...	1†		7†		63 ‡	
1926 ...	1†		7†		63 ‡	Senior Scale 625—1,375.
1927 ...	1†		7†		63 †	

* Combined cadre for both the Irrigation and the Buildings and Roads Branches.
† Also entitled to Overseas Pay.
‡ Also entitled to Technical Pay Rs. 75. § Includes four Superintendents of Works.

Burma Engineering Service.

Year.	Assistant Engineers.	
	Number.	Pay.
1920	90*	Rs.
1921	90*	
1922	90*	
1923	90*	300—20—800
1924	90*	
1925	71	
1926	71	
1927	71	

Combined cadre for both the Irrigation and the Buildings and Roads Branches.

Specialist and Miscellaneous Posts.

Year.	Rank of Superintending Engineer.		Rank of Executive and Assistant Executive Engineer.		Rank of Assistant Engineer.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.		Rs.		Rs.
1918 ...	...		1			
1919 ...	...		1	1,000	...	
1920 ...	...		1		...	
1921 ...	1		1		3	
1922 ...	2		7	Junior Scale 525—1,225.	3	
1923 ...	2	1,625—2,150	7	Senior Scale 925—1,625.	13	300—20—800
1924 ...	2*		8*	Junior Scale	13	
1925 ...	2*		8*	375—975.		
1926 ...	2*		8*	Senior Scale	15	
1927 ...	2		8*	725—1,375.	15	
					15	

* Also entitled to Overseas Pay.

SUBORDINATE ENGINEERING SERVICE.

Public Works Department (Buildings and Roads Branch).

Year.	Upper Subordinate Establishment.		Lower Subordinate Establishment.		Burma Subordinate Engineering Service.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.		Rs.		Rs.
1918* ...	125	60—400*	190	30—70†	...	
1919* ...	130		190		...	
1920* ...	88	120—5—170—220—10—290—370—15—550.	...	...	300	
1921* ...	...	...	...	...	300	80—4—120
1922* ...	...	...	...	...	316‡	—135—5—
1923* ...	...	...	...	...	316‡	190—220—10
1924* ...	...	...	...	...	316‡	—280.
1925 ...	...	...	...	...	253‡	
1926 ...	...	...	...	...	253‡	
1927 ...	...	...	...	...	253‡	

* In these years the cadres of the Irrigation and of the Buildings and Roads Branches were combined.

† Eligible also for Burma Allowance.

‡ Includes 16 of the Sanitary Engineering Branch.

A—VII.

Fishery Department.

The following tables show the receipts and expenditure of the department before and after the Reforms :—

Revenue.—(In lakhs of rupees.)

Year.	Pearl Fisheries.	Rent of other leased Fisheries.	License fees for fishing implements and fixed obstructions.	Total.
(1)	(2)	(3)	(4)	(5)
1918-19 ...	·30	30·60	2·75	33·65
1919-20 ...	·39	33·27	2·79	36·45
1920-21 ...	·40	33·42	3·14	36·96
1921-22 ...	·27	39·14	3·20	42·61
1922-23 ...	·73	44·12	3·37	48·22
Average ...	·42	36·11	3·05	39·58
1923-24 ...	·31	42·25	2·88	45·44
1924-25 ...	·22	45·00	2·88	48·10
1925-26 ...	·29	43·11	3·32	46·72
1926-27 ...	·20	44·43	4·17	48·80
Average ...	·25	43·70	3·31	47·26

Expenditure.—(In lakhs of rupees.)

Year.	Fishery Establishment.	Commission on Collections	Total.
(1)	(2)	(3)	(4)
1918-19 ...	·43	·20	·63
1919-20 ...	·43	·20	·63
1920-21 ...	·40	·22	·62
1921-22 ...	·54	·25	·79
1922-23 ...	·47	·23	·70
Average ...	·45	·22	·67
1923-24 ...	·52	·24	·76
1924-25 ...	53	·25	·78
1925-26 ...	·51	·30	·81
1926-27 ...	·57	·32	·89
Average ...	·53	·28	·81

Receipts.

The steady increase in revenue during the years preceding the reforms is due to the general rise in the price of food commodities. The prices fetched by fish and fish

products rose in sympathy with the rising price of rice in the years following the war. During the last two years there has been a considerable increase in the fees for net licenses which is possibly due to the increased use of headmen for the collection of these fees and their stimulation by the prospect of commission. There is no indication that these figures have been influenced by the treatment of fisheries as a transferred subject.

Expenditure.

As regards expenditure, in 1921-22 increased rates of pay came into force, sanctioned with effect from 1920 so that considerable arrears were due. Commission is paid to village headmen for collecting the license fees for fishing implements and fixed obstructions, and the increase in 1926-27 is due to an extension of this system.

Policy.

No change of policy is to be noted other than an increasing tendency to abolish fisheries in the interests of cultivation. It is only in the direction of furthering the interests of cultivators as against fishermen that members of the Legislative Council have shown any interest in fishery administration. The matter was given prominence in a report by Mr. T. Couper, I.C.S., on the condition of Agricultural Tenants and Labourers, and was thereafter taken up strongly by the Floods Enquiry Committee—a Committee appointed from the Legislative Council. There has not yet been time for effect to have been given to the specific recommendations of the latter Committee, but as a result of Mr. Couper's report, legislation has been undertaken in an attempt to solve the question of the conflicting interests of cultivators and fishermen. This change of policy, if so it may be called, was not due to the transfer of the department.

Alterations in Development of the administration.

Apart from the extension of the system of collecting license fees through headmen already referred to the only change in the direction of the development of the administration has been an extension in the Pegu Division of the system of leasing fisheries to groups of fishermen. The increased use of headmen for the collection of license fees has been followed by and has probably been, to some extent, the cause of a considerable increase in the amount of these fees. The extension of the system of leasing fisheries by groups is not, on the other hand, well reported on : attempts to get groups of genuine fishermen to combine have given a lot of trouble and are apt to result in capitalists securing a large number of fisheries in the names of their nominees. Neither of these changes appears to have been in any way due to the transfer of the subject.

New departures in administration.

Of other matters in which Government has taken an intensive interest the only subject to be mentioned is the proposal recently sanctioned for the appointment of a Fishery Settlement Officer, to investigate the nature and value of fisheries and the conditions under which they should be worked. This step was taken primarily in the interest of the revenue.

The only new administrative departure not already mentioned is the scheme, now under trial in one district, of disposing of the leases of fisheries by fixing a rent and calling for tenders of premiums over and above such rent. This experiment was undertaken with a view to meeting the admitted objections of the system of selling leases by auction. These objections have long been under consideration, and the experiment cannot be said to be due to the transfer of the department.

Establishment.

The following table exhibits the strength and pay of the establishment which has remained practically unchanged since 1920 :—

Year.	Fishery Inspectors.		*Inkunwuns.*		Special Fishery Officer.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1918-19 ...	15	50—6—80	7	175—200—225—250	1	50
1919-20 ...	15		7		1	
1920-21 ...	15		7	200—225—250—275—300	1	
1921-22 ...	15		7		1	
1922-23 ...	15		7		1	
1923-24 ...	15	75—5—125	7	200—10—300—325—350	1	75—5—125
1924-25 ...	15		7		1	
1925-26 ...	16		7		1	
1926-27 ...	16		7		1	

In addition to their pay Fishery Inspectors draw a boat-allowance of Rs. 40 per mensem. In districts where the work in connection with fisheries is heavy, special officers styled *Inkunwuns* are appointed to be in charge, under the control of the Deputy Commissioner, of the revenue and clerical work involved. Their posts are included in the cadre of the Subordinate Civil Service. The Special Fishery Officer shown in columns 6 and 7 is stationed in the Rangoon Town District.

Influence of Legislative Council.

The Legislative Council has not taken a keen interest in fishery matters and has confined its attention to cases where the interests of cultivators and of fishermen are in conflict. Only one resolution was moved.

Resolutions.

This was on the 8th July 1927 and recommended the disposal of certain fishery leases individually instead of collectively. The object of the resolution was to facilitate the purchase of the leases by agriculturists whose interest conflicted with those of the fishery lessees, as the obstructions erected in water channels for fishery purposes were said to impede drainage and cause floods on adjacent cultivation. The motion was withdrawn on a promise that the proposal would be considered sympathetically when next the fishery leases came up for disposal. In pursuance of this resolution and of Mr. T. Couper's Report referred to above on the condition of agricultural tenants and labourers the Local Government, in February 1928, secured the passing of the Burma Fisheries (Amendment) Bill, 1928, which enables cultivators to apply for leases at approved rents of fisheries draining land worked by them.

Questions.

Only eighteen questions have been asked on fishery matters, and all but three of these were during the life-time of the first Council. Twelve of these questions dealt with the conversion into leased fisheries of channels said to have been dug by cultivators for drainage purposes : two dealt with the collection of fishery revenue in certain areas : two asked whether Government would allow fisheries or cultivation in certain channels, and another asked for information as to the number of thefts, etc., of fishing nets in a certain district and the measures taken to cope with this form of offence.

Budget Debates.

Only on one occasion did Fishery administration figure in Budget discussions, and that was when a reduction was moved in the 1925-26 Budget in order to obtain a

statement of policy on the relative claims of fisheries and agriculture, where these interests conflict.

There is nothing to show that constitutional reform has secured democratic support for the department or facilitated its administration. As has been noted above it is only when there is a clash of interests that fishery matters are brought forward.

A—VIII.

Public Health Department.

The following statements show the receipts and expenditure of the Public Health Department. No differentiation between the various heads of receipts was made until shortly before the introduction of the reforms.

Receipts.

Year.	Public Health receipts.	Sale-proceeds of vaccines and sera.	Miscellaneous.	Recoveries of service payments.	*Deduct* refunds.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	10,649	...	...	...	...	10,646
1919-20 ...	17,200	...	...	...	1,039	16,161
1920-21 ...	27,308	...	...	...	49	27,259
1921-22 ...	...	12,658	5,685	...	5	18,338
1922-23 ...	...	15,673	12,072	71	130	27,686
Average ...	11,031	5,666	3,551	14	244	20,018
1923-24 ...	...	16,520	9,616	...	424	25,712
1924-25 ...	...	48,646	11,288	...	99	59,835
1925-26 ...	...	10,051	32,638	21,161	12,098	51,752
1926-27 ...	...	7,431	35,513	91,941	787	1,34,098
Average ...		20,662	22,264	28,275	3,352	67,849

Expenditure.

Year.	Public Health Establishment.	Vaccination.	Grants for Public Health purposes.	Expenses in connection with Epidemics.	Bacteriological Laboratory and Pasteur Institute.	Vital Statistics.	Charges in England and loss by Exchange.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	76,282	98,031	5,63,876	74,864	31,631	13,957	...	8,58,641
1919-20 ...	81,411	1,01,711	5,80,469	91,446	46,240	14,077	...	9,21,354
1920-21 ...	1,04,600	98,280	5,99,669	1,52,645	75,838	15,330	...	10,46,371
1921-22 ...	1,28,608	1,32,521	2,18,965	2,20,465	73,175	16,886	9,538	8,00,158
1922-23 ...	1,50,074	1,24,593	38,260	1,54,460	2,19,672	16,473	4,247	7,07,779
Average	1,08,197	1,11,027	4,01,448	1,38,776	89,311	15,345	2,757	8,66,861
1923-24 ...	1,55,751	1,23,054	3,25,310	1,50,633	94,523	15,779	23,638	8,88,688
1924-25 ...	1,56,632	29,577	3,38,007	1,67,768	1,03,803	16,842	41,949	8,54,578
1925-26 ...	2,14,026	32,379	5,02,744	1,65,204	85,024	17,408	70,851	10,87,636
1926-27 ...	2,65,401	34,878	9,77,289	1,85,565	1,14,028	18,323	73,775	16,69,259
Average	1,97,953	54,972	5,35,838	1,67,292	99,344	17,088	52,553	11,25,040

Receipts.

The receipts of the department are comparatively insignificant and present no important aspect of growth or contraction. The sale-proceeds of vaccines and sera naturally vary with the presence or absence of epidemic disease and with the willingness of the people to submit themselves to vaccination or inoculation.

Under the head " Miscellaneous" are included the receipts for fumigation of ships in the Port Health Department, sale-proceeds of vaccinated calves from the Vaccine Depôt, the receipts of the Pasteur Institute, the sale of vaccination cases and other equiqment supplied by this department to Local Bodies, and such items as the hire of launches in the Port Health Department, etc.

" Recovery of Service Payments " includes the unspent balance of Public Health Board grants refunded by Local Bodies and the amount under this head for 1926-27 is abnormal.

Expenditure.

As regards expenditure, the heading " Public Health Establishment " includes the pay, etc., of the Directors and other officers of the Public Health Department and their establishments. The increase under this head in 1923 is due in part to the employment of District Health Officers and Health Officers in certain rural and urban areas. Further, a training class for Public Health Inspectors was established in 1923 at a cost of about Rs. 4,250 per annum. In 1924 the entertainment of a Hygiene Publicity Officer was sanctioned for the preparation of Health Education material, the organisation of special educative campaigns in the presence of epidemics, and the assistance of voluntary health education organisations—Societies for the promotion of Infant Welfare and so forth. The post is to be held by a Burman Medical Officer. The cost of the Harcourt Butler Public Health Institute is also included under this head. It began to function from the 1st March 1926 and cost Rs. 6,258 in 1925-26 and Rs. 26,566 in 1926-27. About half this latter sum was spent on the purchase of stores. This institute has taken over the chemical analytical work in connection with Public Health hitherto performed by the Chemical Examiner. It possesses chemical and bacteriolgical laboratories and carries out analyses of water, sewage, foods and disinfectants.

The marked fall under the head " Vaccination " from 1924-25 onwards is due to the transfer of the vaccination establishments to the District Councils. Contributions however are made to these local bodies by Government to meet the cost of these establishments under the head " Grants for Public Health Purposes." This head includes also sums paid to Municipal and other local bodies in aid of public health schemes, such as water supply, with the approval of the Provincial Public Health Board to which all such projects are submitted for scrutiny and consideration. These amounts necessarily vary with the number and nature of the schemes sanctioned. The fall in 1921-23 is due in part to reclassification of accounts and in part to the disorganisation on the establishment of District Councils at the end of 1922 when the amount of assistance to be given to local bodies came under reconsideration. In 1926-27 the grants for Public Health purposes, especially those to local bodies and for water supply schemes, showed a very considerable increase. In that year also certain projects on which over Rs. 7 lakhs were spent, such as the Mergui Sea-Wall and Reclamation Scheme, were classed as Public Health Works under the

control of this department. They have not been included in the statement.

The expenses in connection with epidemics naturally vary, but the adoption of a scheme for the entertainment of five Civil Assistant Surgeons and 20 Sub-Assistant Surgeons for Public Health work on a semi-permanent basis from 1924-25 onwards has added considerably to the expenditure under this head. Sanction had formerly existed for 15 Military Assistant Surgeons and 16 Sub-Assistant Surgeons, but these men had to be obtained on loan from the Medical Department and were rarely available.

The expenditure of the Pasteur Institute has fluctuated mainly with the rank and pay of the Director, and with the presence or absence of an Assistant Director and his rank and pay. In 1922-23 the sum of Rs. 1,16,090 was paid for the acquisition of land for the extension of the Institute and two senior Indian Medical Service Officers were serving in the department. The examinations carried out by the Institute have risen from 4,110 in 1924-25 to 10,362 in 1927-28.

Statistics of work and progress of the department.

The statements in Appendix A deal with certain Public Health statistics for Burma as a whole and for urban and rural areas separately. A change in the method of collection of vital statistics took place in 1923. Before that year a Police patrol visited each village at least once a month and collected the statistics for transmission through the Township Officer to the Civil Surgeon for consolidation and report to the Public Health Department. In 1923 the Police Department was reorganised and the Beat Patrol system was abolished. This disorganised the collection of vital statistics and no arrangements that are completely satisfactory from the Public Health Department's point of view have yet been devised. The abolition of police patrols came into force after the Legislative Council had reduced the grant for the Police by ten lakhs, but was part of a scheme of reorganisation that had been worked out beforehand. It was not therefore solely the result of the Budget cut, though its coming into force was accelerated thereby, and was prematurely effected inasmuch as the arrangements devised to replace it were abandoned owing to the lack of funds caused by the Budget cut. Plague inoculation is unpopular and the number of those who submit to inoculation is very small in comparison with the total population. Although primary vaccination is now compulsory throughout the greater part of Burma, the total number of primary successful cases does not increase proportionately with the increased population, indicating that compulsion is not generally enforced. The Wunthanu Societies have shown a tendency to encourage the concealment of infectious and contagious diseases until epidemics have been well established.

Change of policy.

As regards changes of policy, the transfer of the control of the Vaccination staff to District Councils is a result of the reforms. Civil Surgeons still retain their functions as Superintendents of Vaccination. The work has not suffered materially and on the whole there has been steady progress during the last ten years. Before 1923 primary vaccination was compulsory in municipal towns only ; in rural areas it was pushed by persuasion. In 1923 the District Councils of Tharrawaddy and Thayetmyo asked the Local Government to extend the Vaccination Act of 1880 to the areas under their control. This was done and since that time the Act has been

extended to 15 districts in Lower Burma and four in Upper Burma. Prior to 1923 small-pox inoculation was prohibited by law only in urban areas and certain specified rural areas. The Prohibition of Inoculation Act has now been extended to all districts of Burma except the Chin Hills, the Hill District of Arakan, Bhamo and Myitkyina.

The reconstitution of the Provincial Public Health Board is also to be noted. This Board came into existence in 1922 before the Reforms and consisted entirely of officials. In 1924 it was reconstituted and now comprises the Minister for Public Health who acts as Chairman, five *ex-officio* members, six members of the Legislative Council elected by the non-official members thereof, and two members nominated by the Minister. Its functions have been described in detail elsewhere, and are both advisory and administrative. It its advisory capacity it is ordinarily consulted regarding the issue of grants for public health purposes, and it assists Government and also local authorities in all important projects and problems. In its administrative capacity it distributes the funds placed by Government at its disposal for public health purposes and sees that they are properly utilised ; it has power to initiate projects for works, place them before local authorities and if dissatisfied with the action taken on them, report the case to the Local Government ; it can investigate the public health administration of local bodies and if necessary report deficiencies to the Local Government. All sanitary projects initiated by local bodies costing more than Rs. 25,000 require its approval. Its powers and functions are more extensive than those of its predecessor, but it would not appear to have developed a different policy. The establishment of the Selection Committee may also be noted as a new departure since the Reforms. It was constituted in 1924 and advises the Local Government on the merits of candidates for appointment in the Public Health Department excluding the Port Health Department. It is presided over by the Director of Public Health and consists of three members nominated by the Minister, two of whom must be non-officials, and an official member from the Public Health Department nominated by the Burma Medical Council. As a matter of future policy the Rangoon Port Health Department, which has hitherto been controlled by the Public Health Department, will probably be administered as a Central subject as Rangoon has been declared to be a major port.

Changes of direction of development of Department.

While the Department has undoubtedly developed during the past few years, the direction of expansion has not been altered by any changes in policy consequent on the transfer of the department. The appointment of Health and District Health Officers, of a Publicity Officer, and the establishment of the Harcourt Butler Public Health Institute may be held to be extensions on the existing lines of development as funds became available. Nor has there been any appreciable change in the matters in which an intensive interest is taken by Government. Vaccination, the prevention of epidemics and the spread of knowledge of hygiene and public health measures in general have been and are in the forefront of Government's policy.

Administrative developments.

Among administrative developments not specified above may be mentioned the extension of School Medical inspection. This was orginally one of the many duties of Civil Surgeons, and is now performed by paid Medical Officers of Schools, most of whom are private practitioners.

Further the manufacture of quinine which was formerly under the control of the Public Health Department, though carried out by jail labour within the precincts of the Rangoon Jail, has now been transferred to the Prisons Department. The distribution of quinine is still a function of the Public Health Department and a new scheme for liberal free distribution in malarious areas is at present under trial in one district, and if successful will be extended.

The changes in the appointment of Health Officers and District Health Officers must also be noted. Prior to 1923, full-time Health Officers were employed by the Municipalities of Rangoon, Mandalay, Bassein, Moulmein (Assistant Health Officer) and Maymyo. All these Health Officers were, and are, paid wholly from Municipal funds except the one under the Maymyo Municipality who is a Government servant paid wholly from Provincial funds. In addition to these five officers, full-time Health Officers have now been engaged by the Municipalities of Akyab, Pegu and Prome, with contributions from Government towards half their pay and allowances in accordance with a scheme sanctioned as an experimental measure from 1st March 1925 for a period of three years. This scheme has been extended for a further period of three years from 1st March 1928.

Before the Reforms, Civil Surgeons were *ex-officio* Health Officers of Districts, and on the creation of District Councils at the introduction of the Reforms, they were appointed District Health Officers by notification issued under the Burma Rural Self-Government Act. They are also Sanitary Advisors to Municipal Committees which have not full-time Health Officers of their own. It has long been recognised that Civil Surgeons who have many and diverse duties, cannot give to Public Health the attention it requires and that many of them, have not had the special training in Public Health, desirable for the performance of such duty. The Local Government has, therefore, recently approved the gradual introduction of a scheme for employment of Health Officers for urban and rural areas on a half-pay grant system.

The Training Class for Public Health Inspectors which has already been mentioned is a revival of a class which used to be conducted by the Rangoon Municipality but was suspended in 1919 owing to lack of suitable candidates seeking admission. In 1923 the course was reorganised and a class was inaugurated under the auspices of the Department of Public Health. During the last four years 64 Inspectors have qualified, all of whom have found employment. A proposal to introduce a scheme for the employment of one Public Health Inspector for each District is under consideration of Government.

Establishment.

The statements in Appendix B show the establishment of the Public Health Department. The appointment of a Hygiene Publicity Officer has already been noted. A post of Medical Officer, Fairs and Festivals, not entered in the Appendix, is a temporary appointment for the investigation of the sanitary arrangements at these functions and the relationship of such gatherings to the spread of epidemic diseases.

The Vaccine Depôt at Meiktila used to be in charge of the Civil Surgeon who drew an allowance of Rs. 150 for this work. With the development of the Depôt this arrangement proved unsatisfactory and a whole-time Director was appointed with effect from the 1st March 1927.

The Harcourt Butler Institute of Public Health began to function in 1926 and a brief description of its activities has already been given. Its technical and superior staff consists of—

(1) One part-time Director.
(2) One Assistant Director.
(3) One Chemist.
(4) One Assistant Chemist.
(5) One Assistant Bacteriologist.
(6) Two Laboratory Assistants.

A Malaria Bureau was added to the Public Health Department with effect from the 1st September 1927 consisting of an Assistant Malariologist, a Sub-Assistant Surgeon, and a Laboratory Assistant with a clerk and menial staff.

The entertainment of five Civil Assistant Surgeons and 16 Sub-Assistant Surgeons for epidemic duty has already been mentioned. On the abolition of the special plague staff in 1913, a scheme was sanctioned for the employment of 15 Military Assistant Surgeons as Assistant Health Officers in larger towns and groups of smaller towns in Burma until such time as qualified Burmans were available. The scheme was in force for about a year and then fell into abeyance owing to the withdrawal of the Military Assistant Surgeons for duty during the war. At the termination of hostilities it was not possible to revive the scheme owing to the lack of Military Assistant Surgeons. Up to the 1st December 1924, the sanctioned strength of Sub-Assistant Surgeons for employment on epidemic duty was 16. Their services had to be obtained on loan from the Medical Department whenever required for the suppression of epidemics. This arrangement did not lend itself to prompt action and the Inspector-General of Civil Hospitals could only detail men if he could spare them. Moreover, none of the Sub-Assistant Surgeons on the cadre of the Medical Department have had special training in Public Health. In order to remove these disabilities, and as the need for the employment of Assistant Health Officers, more particularly in those districts where the Civil Surgeons were tied to Headquarters and could not spare time for District Public Health work, was becoming more and more urgent, sanction was obtained from Government in December 1924, for employment as an experimental measure until further orders of five Civil Assistant Surgeons and 20 Sub-Assistant Surgeons (inclusive of a reserve of four) as Assistant Surgeons and Sub-Assistant Surgeons, Public Health Department, in urban and rural areas. The pay and allowances of epidemic Sub-Assistant Surgeons employed in rural areas were met in full from Provincial funds till 1st March 1926, but from that date their pay (including special pay, house allowance and travelling allowance) is a charge on the funds of the Local Bodies in whose areas they may be employed from time to time.

With the extension of the Vaccination Act to rural areas, the vaccination staff employed by District Councils has gradually increased, but the tendency is to replace Inspectors of Vaccination by trained Public Health Inspectors. Formerly candidates for vaccinatorships under training at Meiktila received Government stipends. They have now to attend at their own expense. Otherwise there is no change in the recruitment of staff employed in the Vaccination Department.

Influence of the Legislative Council.

The attitude of the Legislative Council and of the Committees on which the Council is represented which deal with the Public Health Department, has been uniformly favourable and sympathetic. The Finance Committee has passed every scheme laid before it by the Department, while the representatives of the Council serving on the Provincial Public Health Board have always viewed with favour proposals to fund water-supply or drainage schemes. On the other hand, the Select Committee of the Council has expunged certain clauses in a draft Municipal Bill which were inserted to remove defects in the existing Municipal Act.

Two Government Bills dealing with the department have been passed. The first provides for the compulsory vaccination of immigrants, and for compulsory re-vaccination in such areas as Local Authorities desire, while the second makes better provision for the sale of food and drugs in a pure state.

No resolutions affecting the department have been moved but some forty questions have been asked in Council, sixteen of which dealt with the water-supply in particular areas, twelve with the public health of particular towns, one with education on public health matters and two with infantile mortality.

In a motion on the Budget of 1924-25, the importance of the promotion of public health was emphasised and greater expenditure thereon advocated. The motion evoked considerable interest and a long but inconclusive discussion took place dealing with many aspects of the problem.

In the discussion on the 1925-26 Budget a cut was moved to promote the activities of Government in ameliorating the conditions of labour in regard to housing and water-supply, while on the 1927-28 Budget better provision for public health in rural areas was pressed, and an objection to the water supply scheme for Rangoon was based on the argument that no benefit would be derived therefrom by Burmans.

Effects of constitutional reform on the department.

On the whole constitutional reform may be said to have facilitated the administration of the department which has shared in the general freedom from criticism enjoyed by the transferred departments, and which has been able to put forward schemes of development and expansion, confident in the support of the Council for proposals that may be classed as "nation-building" and as contributing to the well-being and benefit of the Burmans at large. Little difficulty has arisen with regard to the public services, though the absence of security of tenure in certain appointments such as that of Sanitary Inspector, renders service in the Public Health Department of local bodies unpopular. Further, Municipalities which are not in a position to employ full-time Health Officers of their own are expected to co-opt the local Civil Surgeon and delegate powers to him by bye-law. The majority of them have either refused to co-opt the Civil Surgeon, thereby cutting themselves off from expert advice on sanitary matters, or when they have co-opted him have failed to delegate the necessary powers to enable him to perform the duties of Municipal Health Officer.

The following statement shows the progress of Burmanisation in the department :—

Date.	Number of Burmans entertained.						
	Sub-Assistant Surgeons on epidemic and general Sanitary duty.	Sub-Assistant Surgeons at the Vaccine Depôt, Meiktila.	Health Officers and Assistant District Health Officers.	Hygiene Publicity Officer.	Sub-Assistant Surgeon on Port Health duty.	Chemist, Harcourt Butler Institute of Public Health.	Medical Officer of Fairs and Festivals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1st January 1923 ...	7	...	...	...	...	...	...
1st January 1928 ...	17	1	5	1	1	1	1

APPENDIX A.

BURMA (*Whole Province*).

Year.	Birth Rate.	Death Rate from				Infant Mortality Rate.	Plague Inoculation.	Cholera Inoculation.	Total Successful Cases.	
		All Causes	Cholera.	Small-pox.	Plague				Primary Vaccination.	
									No.	Year.
1918 ...	33·01	39·59	·42	·08	·90	271·24	85,247	...	397,720	1918-19
1919 ...	29·8)	31·09	1·35	·40	·45	216·90	63,439	...	443,417	1919-20
1920 ...	33·78	26·44	·35	·29	·56	186·64	65,437	...	448,446	1920-21
1921 ...	29·85	21·45	·35	·09	·41	172·06	43,552	...	457,983	1921-22
1922 ...	29·69	22·23	·47	·13	·68	185·30	67,410	...	488,208	1922-23
1923 ...	29·51	20·87	·14	·26	·70	183·09	95,919	...	514,577	1923-24
1924 ...	27·40	21·54	·75	·23	·51	197·86	71,440	38,368	499,424	1924-25
1925 ...	25·38	18·75	·18	36	·38	188·99	82,239	13,965	524,220	1925-26
1926 ...	27·59	20·92	·57	·22	·27	201·40	54,979	44,314	472,368	1926-27

BURMA (*Rural*).

Year.	Birth Rate.	Death Rate from				Infant Mortality Rate.
		All Causes.	Cholera.	Small-pox.	Plague.	
1918 ...	33·69	37·82	·37	·06	·21	264·49
1919 ...	30·36	28·95	1·28	·21	·15	205·33
1920 ...	34·55	24·65	·31	·20	·11	177·92
1921 ...	30·32	19·66	·31	·07	·09	160·37
1922 ...	30·17	20·23	·34	·10	·18	174·49
1923 ...	29·90	19·02	·11	·21	·30	172·22
1924 ...	27·44	19·50	·67	·19	·13	184·34
1925 ...	25·14	16·77	·18	·26	·12	175·53
1926 ...	27·43	18·78	·50	·20	·11	186·50

BURMA (*Urban*).

Year.	Birth Rate.	Death Rate from				Infant Mortality Rate.
		All Causes	Cholera.	Small-pox.	Plague.	
1918 ...	27·72	53·36	·73	·20	6·27	335·13
1919 ...	26·26	47·74	1·90	1·89	2·80	320·99
1920 ...	27·74	40·39	·61	·96	4·05	271·22
1921 ...	26·17	35·55	·69	·25	2·88	278·84
1922 ...	25·89	38·02	1·52	·38	4·63	284·72
1923 ...	26·48	35·45	·39	·71	3·86	289·80
1924 ...	27·11	37·51	1·37	·57	3·48	305·03
1925 ...	27·26	34·22	·19	1·10	2·38	286·16
1926 ...	28·75	37·41	1·10	·38	1·52	310·58

Note.—At the 1921 Census the Urban population comprised 777,114 males and 514,413 females. The disproportion is marked in the four larger seaport towns where the figures are as follows :—

	Males.	*Females.*
Rangoon	236,689	105,273
Moulmein	38,076	23,225
Bassein	28,406	14,157
Akyab	27,693	8,876

APPENDIX B.

ALL-INDIA SERVICES.

Indian Medical Service.

Year.	Director of Public Health.		Assistant Director of Public Health.		Director of Harcourt Butler Institute of Public Health.	
	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.
1918-19 ...	1	1,500-60-1,800*	2	500—1,400‡		
1919-20 ...	1	1,800-60-2,100	2	750—1,950		
1920-21 ...						
1921-22 ...						
1922-23 ...						
1923-24 ...	1	2,100-60-2,400†	2	750—2,100†		
1924-25 ...						
1925-26 ...						
1926-27 ...					1	100
1927-28 ...					1	100

* *Plus* exchange compensatory allowance.

† Eligible for Burma allowance, Overseas pay, Rangoon compensatory allowance.

‡ *Plus* Staff allowance Rs. 200.

§ Part time allowance.

Provincial Services.

Year.	Port Health Officer.		Assistant Port Health Officers.		Assistant Health Officers.				Director, Vaccine Depôt, Meiktila.		Hygiene Publicity Officer.		Assistant Director, Harcourt Butler Institute of Public Health.		Chemist, Harcourt Butler Institute of Public Health.		Assistant Malariologist.	
					Military Assistant Surgeons.		Civil Assistant Surgeons.											
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19	1	1,000	2	470	15	100—450*a*	1	300—20—400*a*	1	150*c*	...	...	...	...	...	...	...	...
1919-20	1	1,000	2	470	15	100—450*a*	1	300—20—400*a*	1	150*c*	...	...	...	...	...	...	...	...
1920-21	1	1,000	2	470	15	200—700*a*	1	300—20—400*a*	1	150*c*	...	...	...	...	...	...	...	...
			1	665														
1921-22	1	1,000*a*	2	730	15	200—700*a*	1	650*a*	1	150*c*	...	...	...	...	...	...	...	...
			1	650														
1922-23	1	1,000*a*	1	650	15	200—700*a*	1	650*a*	1	150*c*	...	...	...	...	...	...	...	...
			1	750														
			1	850*a*														
1923-24	1	1,000*ab*	1	600*a*	15	200—700*a*	1	650*a*	1	150*c*	...	...	...	...	...	...	...	...
			1	700*a*														
			1	750														
1924-25	1	1,100*ab*	1	700*a*	10	200—700*a*	5	250—550*ab*	1	150*c*	1	1,100*a*	...	...	...	...	...	...
			2	750			1	650*a*										
1925-26	1	1,100*ab*	1	700*ab*	5	200—700*a*	9	250—550*ab*	1	150*c*	1	1,100*a*	1	200—700*ub*	...	...	...	...
			2	750			1	650*a*										
1926-27	1	1,100*ab*	1	700*ab*	5	200—700*a*	10	250—550*ab*	1	150*c*	1	700	1	200—700*ab*	1	1,000	...	...
			2	800														
1927-28	1	1,100*ab*	1	700*ab*	4	200—700*a*	10	250—550*ab*	1	200—700*ab*	1	700	1	200—700*ab*	1	1,000	1	200—700*ab*
			2	800														

a Eligible for allowances. *b Plus* Special pay. *c* Part time allowance.

Subordinate Service.

Year.	Sub-Assistant Surgeons on Epidemic duty.		Sub-Assistant Surgeons in Port Health Department.		Quinine Assistant.		Assistant Director, Vaccine Depôt, Meiktila.		Assistant Bacteriologist, Harcourt Butler Institute.		Assistant Chemist, Harcourt Butler Institute.		Vaccination Department.					
													Inspector of Vaccination.		Head Vaccinator.		Vaccinators.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19	16	75—200*a*	2	100*a*	1	75—200*a*	1	75—200*ab*	...	...	1	100*c*	16	50—$\frac{2}{5}$—100	3	50	105	20—1—30
1919-20	16	75—200*a*	2	100*a*	1	75—200*a*	1	100—250*ab*	...	...	1	100*c*	16	50—$\frac{2}{5}$—100	3	50	105	20—1—30
1920-21	16	100—250*a*	3	100*a*	1	75—200*a*	1	100—250*ab*	...	...	1	100*c*	16	50—$\frac{2}{5}$—100	3	50	105	30—1—50
1921-22	16	100—250*a*	3	133*a*	1	100	1	100—250*ab*		...	1	100*c*	16	50—$\frac{2}{5}$—100	3	50	105	30—1—50
1922-23	16	100—250*a*	3	133*a*	1	100	1	100—250*b*	...	...	1	100*c*	16	50—$\frac{2}{5}$—100	3	50	107	30—1—50
1923-24	16	100—250*a*	3	133*a*	1	100*a*	1	100—250*b*	...	...	1	100*c*	3	70—2½—120	...	...	25	30—1—50
1924-25	16	100—200*ab*	2	133*a*	1	100*a*	1	100—250*b*	...	...	1	100*c*	...	...	...	...	5	30—1—50
			1	145*a*														
1925-26	16	100—200*ab*	2	100—$\frac{2}{5}$—200*a*	...	...	1	100—250*b*	...	...	1	100*c*	...	...	...	...	5	30—1—50
			1	145*a*														
1926-27	20	100—200*ab*	2	100—$\frac{2}{5}$—200*a*	..	...	1	100—250*b*	1	200—10—400	1	200—10—400	...	...	...	...	5	30—1—50
			2	100—$\frac{2}{5}$—200—225—250														
			1	145*a*														
1927-28	20	100—200*ab*	2	100—$\frac{2}{5}$—200*a*	...	...	1	100—250*b*	1	200—10—400	1	200—10—400	...	...	...	...	5	30—1—50
			2	100—$\frac{2}{5}$—200—225—250														
			1	145*a*														

a With allowances. *b* With special pay. *c* Until October 1926, this post was that of Laboratory Assistant to the Chemical Examiner.

A—IX.

Department of Agriculture.

The following statements show the receipts and expenditure of the Department of Agriculture during the years 1918-19 to 1926-27. The receipts are derived from the sale of seeds, agricultural implements and departmental farm produce, fees charged by the agricultural chemist for analysis of soil, etc. :—

Receipts.

Year.	Agricultural Receipts.	Recoveries of Service Payments.	*Deduct* Refunds.	Total.
(1)	(2)	(3)	(4)	(5)
1918-19 ...	20,562	...	...	20,562
1919-20 ...	31,178	...	...	31,178
1920-21 ...	20,810	...	...	20,810
1921-22 ..	34,489	...	69	34,420
1922-23 ...	40,563	...	40	40,523
Average ...	29,520	...	22	29,498
1923-24 ...	54,930	5,214	130	60,014
1924-25 ...	61,967	504	194	62,277
1925-26 ...	57,207	120	1,328	55,999
1926-27 ...	62,743	2,525	...	65,268
Average ...	59,212	2,091	413	60,890

(1) Under the heads " Recoveries of Service Payments " and " Refunds," sums for the Veterinary and Co-operative departments have been included.

Expenditure.

Year.	Superintendence.	Expert Staff.	Experimental Farms.	Agricultural Education.	Agricultural Experiments and Demonstration.	Charges in England and Loss by Exchange.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1918-19 ...	34,978	...	1,29,700	44,012	1,76,027	...	3,84,717
1919-20 ...	49,377	...	1 52,375	48,899	59,924	...	3,10,585
1920-21 ...	47,649	...	2,05.607	88,087	42,723	...	3,84,066
1921-22 ...	54,602	...	2,61,198	1,49.523	40,050	44,810	5,50,183
1922-23 ...	58,351	...	3,66,990	2,01,807	23,101	26,272	6,76,521
Average ...	48,993	...	2,23,174	1,06,466	68,365	14,216	4,61,214
1923-24 ...	87,448	...	3,54,224	1,98,840	1,43,335	1,12,026	8,95,873
1924-25 ...	66,786	1,73,192	3,95,725	1,00,813	80,878	1,31,544	9,48,938
1925-26 ...	69,633	2,10,597	2,63,149	2,76,601	78,412	1,29,126	10,27,518
1926-27 ...	64,116	1,98,720	2,16,011	2,79,492	93,501	1,46,754	9,98,594
Average ...	71,996	1,45,627	3,07,277	2,13,937	99,032	1,29,862	9,67,731

Expenditure.

Under the head " Experimental Farms " the expenditure for the years 1918-19 to 1923-24 includes that on " Expert Staff " while under " Charges in England and Loss by Exchange " figures for the Veterinary and Co-operative departments are included.

The continued increase under " Agricultural Education " from 1918-1924 was due to the recruitment of staff for research work in the Agricultural College, Mandalay. During those years a Mycologist, an Agricultural Engineer, and provincial and subordinate staff in Entomology, Botany, Chemistry and Engineering were recruited. Large sums were spent also on the purchase of equipment for the College and for an Engineering workshop and on books, furniture, etc., for the College and on the construction of irrigation works in its grounds. The College was opened for teaching in 1924 but had been engaged in research work since 1921.

In 1924-25 there was a re-classification of expenditure under the three heads—Expert Staff, Experimental Farms and Agricultural Education, and the fluctuations under those heads are due largely to lack of adjustment. There was in fact an increase under Agricultural Education and a decrease under Experimental Farms, and the correct figures are not obtainable for these heads.

The increase under Agricultural Experiments and Demonstration in 1923-24 was due to a non-recurring grant of Rs. 1,23,600 to the Zoological Gardens, Rangoon, while the annual grant to that Institution was raised from Rs. 18,000 to Rs. 50,000 with effect from the following year.

Lack of trained staff and inadequate funds were the cause of the comparatively low expenditure in the early years of the period under examination. After the war, officers for research work and for superintendence in the field gradually became available and expenditure increased. A scheme for the reorganization of the department received the sanction of the Secretary of State in 1919. This scheme provided for the division of the province excluding the Shan States, into nine circles, each under a Deputy Director and each with a Central Experimental Farm ; the foundation of an Agricultural College for research and teaching ; the creation of Provincial and Subordinate services, and the establishment of a Dairy at Mandalay. On the introduction of the Reforms a Provincial Retrenchment Committee scrutinized the details of the scheme and recommended the abandonment of the dairy and the reduction of the number of circles to eight. Effect was given to these suggestions but further difficulty was experienced as the Finance Committee was reluctant to fund certain portions of the scheme. A special Committee was therefore constituted in 1924 to investigate the working of the department and the orders of Government on its recommendations, issued in February 1926, reinforced the 1919 scheme, created a small permanent staff for Sericulture, and also improved the pay of the subordinate services. Thus the department did not in the beginning enjoy free scope for expansion, but is now progressing steadily on the lines originally laid down. Further developments are that a scheme for seed farms was initiated in 1926 with the result that ten Government seed farms have already been opened with the ultimate object of establishing one in each important district, while a number of areas measuring in all nearly five thousand acres, have been excluded from grazing grounds and set aside for the

multiplication of pure seed. A scheme for stock breeding has also been sanctioned and a farm for that purpose has already been established.

Other Statistics.

The following statement illustrates the gradual progress of the department. One of its chief objects is to raise the standard of the crops of the province by the distribution of pure and improved varieties of seed, and the statistics show the progress of the department not only in productive work but also in the confidence of the people :—

Year.	Number of Central Experimental Farms.	Number of Seed Farms.
1918 ...	3	*Nil*
1919 ...	3	*Nil*
1920 ...	4	*Nil*
1921 ...	5	*Nil*
1922 ...	5	*Nil*
1923 ...	6	*Nil*
1924 ...	9	*Nil*
1925 ...	10	*Nil*
1926 ...	14	*Nil*
1927 ...	14	5 (and sanction accorded to 5 more).

Year.	Paddy distributed in lbs.	Cotton distributed in lbs.	Gram distributed in lbs.
1921-22 ...	496,733	12,007	11,802
1926-27 ...	5,047,580	186,104	401,634

Changes of Policy.

No changes in policy have resulted from the transfer of the department, nor has there been any alteration in the trend of development. Expansion has followed the lines sanctioned by the Secretary of State in 1919 and Government's interest in the working of the department has undergone no diversion or diminution.

Establishment.

In the Appendix is given a statement of the establishment. The difficulty throughout has been to find not only funds but men. The full complement of Indian Agricultural Service officers, excluding the Principal of the College, sanctioned in the 1919 scheme, was not recruited till 1923, and of the staff contemplated in the revised scheme, of 1924 only 12 out of 14 Indian Agricultural Service officers had been recruited in 1927, while of the other services, 15 out of 19 had been entertained in the Provincial Service, 80 out of 102 in the Subordinate Service and 32 out of 52 fieldmen. It was expected that the opening of the Agricultural College at Mandalay in 1924 would remove the difficulties formerly experienced in recruiting men for the Provincial and Subordinate services who previously had to go to Poona for training and a guarantee was given in the Legislative Council in 1923 by the Development Commissioner that the best of the Provincial Service officers would, if suitable, be promoted to the all-India Service, and that except for very specialized work no more Europeans would be recruited. Difficulties however were experienced from the outset. In 1925, in order to secure affiliation to the University a higher standard of entrance to the College than the existing qualification of High School Final was found to be necessary and an advertisement for candidates of the I.A. or I.Sc. standard was issued. Only four applications were received and the project of affiliation had therefore to be abandoned. Then in the Annual Report for the year ended the 30th June 1926 the officiating Director of Agriculture wrote, "A feature of the year has been the large number of applications from among the staff for appointments in other departments. This would appear to indicate that the scale of pay is not sufficient, or it may mean that in this province there is no such thing among students as specialization, and that they are ready to leave their originally chosen professsion on the offer of slightly higher pay in some other departments. In any case it points to a very unsatisfactory state of affairs." In his letter forwarding this report the Financial Commissioner (Transferred Subjects) wrote, "There is still a good deal of room for improvement in the standard of education and ability of the applicants for stipends at the Agricultural College. Up to date it has proved practically impossible to get any non-stipendiary students to enter the College and, in consequence of any lack of competition within the College, matters have perhaps been made too easy to induce stipendholders to do their best. The results of the examinations held in March were not satisfactory and though in June another opportunity of retrieving themselves was afforded to those who had failed earlier, it was eventually found necessary to deprive four students of their stipends, though the standard required of them was not in any way high." Again in the Annual Report for 1927, in his account of the work of the Selection Board which met in June 1927 to select first year students, the Director of Agriculture wrote : "The response to the advertisement has been so small as to lead to the conclusion that appointments in this department are not looked upon with much favour by High School Finalists. This

however may have been due to the fact that considerable delay resulted in obtaining the sanction of Government to the issue of the proposed advertisement. It is however more likely to be due to the fact that other departments are able to offer better prospects." In his letter forwarding this report the Financial Commissioner (Transferred Subjects) observes that "migrations to other departments do not any longer threaten danger to the Agricultural Department," but notes, "as has been mentioned, the department is far from reaching its full strength as contemplated in the scheme of 1924. The inferior quality and insufficient number of the recruits obtained for training in the Agricultural College at Mandalay is a serious difficulty which has been mentioned in previous reports and which threatens to spoil the whole scheme."

Nor is the difficulty of recruitment felt only with regard to those of comparatively high educational attainments. In the 1927 Annual Report the Director writes, "Nor is it likely that the type of Agricultural education now known as the Punjab type would be suitable for this province at the present moment. This type of education consists in imparting Agricultural instruction to pupils of the Middle Schools, each school being equipped with a small farm of about 5 acres, a pair of bullocks and the necessary implements. In this province, however, pupils of the Middle Schools do not at present come from the cultivating classes nor do they go back to the land when they have finished the course. Expenditure on rural education in this direction would, therefore, be a waste of public money."

Influence of the Legislative Council on the department.

The Legislative Council as a whole has not taken a very keen interest in the department and has not had any appreciable influence on its policy. The Finance Committee, as was noted above, was originally averse from pursuing the development of the department on the lines laid down by the Secretary of State, and a special Committee had to be appointed in 1924 to investigate the position. Its report was a vindication of the claims of the department. No legislation affecting agriculture has been brought forward. On the whole the Council has been concerned rather with credit facilities for cultivators than with the improvement of agricultural methods. Thus on the 17th March 1923 a prominent member of the Nationalist party moved a resolution that local bodies in Burma should be authorised to deposit their funds with co-operative banks, to encourage the co-operative movement and increase credit facilities for agriculturists. Another resolution was brought forward on the same day for the appointment of a committee to enquire into the economic condition of the people and in particular into the reasons for the poverty and distress of agriculturists. On the 28th November 1923 a resolution was moved recommending the provision of courses of studies in Burmese in agriculture, and it was withdrawn when Government pointed out that the Agricultural College had not yet been opened. Again on the 3rd December 1923, the provision of credit facilities for agriculturists by the establishment of agricultural banks to give long-term loans was recommended. In August 1924 one resolution was moved for an enquiry into the conditions of agriculture in Upper Burma, while another recommended the immediate establishment of land mortgage banks with money from the Rice Control Profits fund. The main burden of the theme in both cases was the indebtedness of the cultivator, and

(i) Resolutions.

the mover of the second resolution admitted that one of the causes of the lack of capital in the province is the extravagance of the Burman. Further resolutions to expedite the establishment of land mortgage banks were moved in March 1926 and February 1927 and were withdrawn on the assurance that a Government Bill to that end was being prepared.

(ii) Questions.

This view of the Council's interest in agricultural matters is borne out also by the questions put. Out of some seventy odd questions referring directly or indirectly to matters agricultural, ten dealt with the establishment of land mortgage banks, nine with loans to cultivators and remissions on account of crop failures and indebtedness, two with agricultural education and the general improvement of economic conditions, eleven with the issue of large grants of land, five with the cultivation of certain staples, such as jute, cotton, cocoanuts, three with the conditions of the subordinate agricultural service, fourteen with the Agricultural College, three with State scholarships in Agriculture and two with the adulteration of grain in Arakan.

(iii) Budget Debates.

So too with the discussions on the Budget. In the 1923-24 Budget a cut was moved to induce the Burmanization of the Agricultural Services. On the 1924-25 Budget, stress was laid on the necessity for the increase of credit facilities for the agriculturist, while the alleged appointment of an officer of high standing as Superintendent of the Botanical Gardens, Maymyo, and the inadequacy of the provision for agricultural advances were criticised. In the 1925-26 Budget better provision for loans to cultivators, the establishment of land mortgage banks and the improvement of agriculture were stressed, while the appointment of an European Superintendent of the Maymyo Botanical Gardens and an agricultural grant to a Mission School were called in question, and a statement of Government's policy in cases where the interests of fisheries and agriculture clash, was demanded. On the 1926-27 Budget the establishment of agricultural banks was again urged together with the increase of agricultural advances, while in the 1927-28 Budget the issue of loans at a low rate of interest by land mortgage banks, State help to agriculture and the provision of grain elevators, were advocated.

General Effect of the Reforms.

On the whole the transfer of the department not had much effect on its administration. After some initial difficulty the pre-reforms scheme for expansion has been put into effect and developed. There are, however, one or two matters in which the effect of the Reforms has certainly been felt. Firstly, the activities of the Central Department of Agriculture appear now to be confined to one or two central institutions. Officers of that department no longer tour in the province to the same extent as they used to do, and their advice is no longer available to provincial officers in the same manner and to the same degree as formerly. The central institute at Pusa is consequently more or less isolated. Its specialists are now working *in vacuo* and have little or no connection with the provincial departments. This matter was brought to the notice of the Royal Commission on Agriculture by several witnesses. Secondly, there is a lack of agricultural representation on the Legislative Council and especially on the Finance Committee. Its members being mainly urban appear to experience difficulty in

understanding the necessity for the expansion of the activities of the agricultural department. This, while it may not up to the present have actually checked the department's expenslon, has yet led to the loss of a good deal of time.

There is no evidence that the constitutional reforms have meant an access of democratic support to the agricultural department. The attitude of the general public to the department has not been affected by its transfer to the control of the Ministry, while the interest evinced by the representatives of the people on the Legislative Council in matters agricultural runs on lines other than those with which the departme it is concerne d.

The relations of the Ministry with the members of the agricultural services have been of a cordial nature throughout.

APPENDIX.

Indian Agricultural Service.

Year.	Director of Agriculture.		Deputy Director of Agriculture.		Agricultural Engineer outside the cadre.	
	No	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.
1918 ...	1	Post filled by an Officer of the Burma Commission.	6*	500—50—1,000	1†	350 *a*
1919 ...	1		6*		1	400 *a*
1920 ...	1		15 *c*	500—50—1,500	1	
1921 ...	1		15 *c*		1	
1922 ...	1		15 *c*		1	
1923 ...	1	2,000—50—2,250		350—50—1,250 with two selection posts, 1,250—50—1,500	1	500—50—1,000
1924 ...	1		15 *c*		1	
1925 ...	1		15 *c*		1	
1926 ...	1		15 *c*		1	
1927 ...	1		15 *c*		1	550—50—800 *b*

* Includes also one Agricultural Chemist and one Economic Botanist.

† Temporary.

a Eligible for Burma Allowance

b Eligible for Overseas Pay.

c Includes two Deputy Directors sanctioned for the Shan States but not entertained: One Professor of Agriculture, one Agricultural Chemist, one Economic Botanist and one Mycologist. The number of Circles in charge of Deputy Directors has been reduced from 9 to 8. Only 11 posts have been filled at present.

Burma Agricultural Service.

Year.	No.	Pay.	Assistant Agricultural Engineer outside the cadre.		Remarks.
			No.	Pay.	
		Rs.		Rs.	
1918 ...	*Nil*	...	...	...	
1919 ...	*Nil*	...	...	...	
1920 ...	19*	300—20—800	...	...	* As originally constituted this cadre provided for 8 Lecturer and Research posts at the Agricultural College and 11 Assistant Directors, one to each Circle. In February 1926 on the report of the Agricultural Committee the Ministry allowed 8 Assistant Directors (being one for each Circle) ; one Cotton Technologist ; 4 Lecturers in Agriculture, Mycology, Botany and Chemistry, 3 Research Assistants in Entomology, Botany and Chemistry, and 2 temporary Lecturerships in Mathematics and English. The remaining post is treated as a leave and training reserve for the time being. Only 11 posts have been filled at present. Three temporary appointments have been made outside the cadre, of Lecturerships in English, Mathematics and Botany on Rs. 300—20—340.
1921 ...	19		...	...	
1922 ...	19		...	...	
1923 ...	19		...	...	
1924 ...	19		...	...	
1925 ...	19		...	...	
1926 ...	19		1	300—20—800	
1927 ...	19		1		

Subordinate Agricultural Service.

Year.	Agricultural Assistants.		Overseers.		Sub-Overseers.		District Agriculturists.*		Senior Agricultural Assistants.		Junior Agricultural Assistants.		Fieldmen and Preparers.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	18	150—5—250	5	75—5—100	9	50—5—75	23	50—100	...	...	...	...	...	...
1919 ...	18		5		9		23		...	...	...	...	...	...
1920 ...	...	...	...	...	...	...	...	...	65	100—15—130 *a* 150—$7\frac{1}{2}$—300 *b*	123	40—5—50 *a* 60—$\frac{10}{2}$—150 *b*	24	
1921 ...	...	...	...	...	...	...	...	...	65		123		24	
1922 ...	...	...	...	...	...	...	...	...	66		124		31	25—1—50
1923 ...	...	...	...	...	...	...	...	...	66	100—15—130 *a* 150—$7\frac{1}{2}$—300 *b*	124	40—5—50 *a* 60—5—150 *b*	31	
1924 ...	...	...	...	...	...	...	...	...	66		124		31	
1925 ...	...	...	...	...	...	...	...	...	66		124		31	
1926 ...	...	...	...	...	...	...	...	...	102	150 *a* 160—$7\frac{1}{2}$—220—10—300 *b*.	...	...	50	30—2—60
1927 ...	...	...	...	...	...	...	...	...	102		...	...	52	

* Paid from Local Funds with the help of Government contributions where required. *a* On two years' probation. *b* After confirmation.

A—X.

Veterinary Department.

The following tables show the receipts and expenditure of the Veterinary Department both before and after the Reforms :—

Receipts.

	Rs.		Rs.
1918-19	... *Nil.*	1923-24	... 168
1919-20	... 25	1924-25	... 104
1920-21	... 392	1925-26	... 884
1921-22	... 316	1926-27	... 4,060
1922-23	... 48		
Average	... 156	Average	... 1,804

Expenditure.

Year. (1)	Superintendence. (2)	Subordinate Establishment. (3)	Veterinary Instruction. (4)	Breeding Operations. (5)	Hospitals and Dispensaries. (6)	Contribution to District Funds for Veterinary Assistants. (7)	Total. (8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	47,882	50,251	38,403	5,405	16,665	68,930	2,27,536
1919-20 ...	51,001	62,932	36,853	10,816	17,153	83,671	2,62,426
1920-21 ...	78,017	86,019	38,227	9,088	14,552	87,358	3,13,261
1921-22 ...	84,148	1,10,509	35,871	9,386	26,949	97,176	3,64,039
1922-23 ...	1,07,572	1,37,657	46,547	18,838	20,471	1,21,022	4,52,107
Average ...	73,724	89,474	39,180	10,707	19,158	91,631	3,23,874
1923-24 ...	69,603	3,03,455	58,874	24,456	20,958	...	4,77,346
1924-25 ...	89,700	3,26,920	66,325	19,707	21,303	...	5,23,955
1925-26 ...	72,295	3,48,660	98,139	22,083	2,332	...	5,43,509
1926-27 ...	58,184	3,57,987	1,01,354	20,195	2,802	...	5,40,522
Average ...	72,445	3,34,256	81,173	21,610	11,849	...	5,21,333

The receipts are negligible, and are derived from the fees paid at the Veterinary Hospital and the Dispensaries.

Expenditure.

Expenditure shows a continuous growth, mainly under the head of "Subordinate Establishment." This is due to the increase in the cadres, and in the pay of the Deputy Superintendents, Inspectors and Veterinary Assistants sanctioned in 1919 and 1920. Full effect could not be given at once to these sanctions as men had to be trained at the Veterinary School at Insein or the Veterinary College of Bengal, and the vacancies were filled as suitable students from time to time became available. Further, from 1923-24 the subordinate staff has been paid wholly from Provincial funds, and Contributions to local bodies ceased from that year.

The cost of superintendence has varied as officers of the Indian Veterinary Service were or were not available. The department has suffered throughout its whole career from a shortage of superior staff and on more than one occasion it has been impossible to obtain a senior officer of the service to be head of the department.

The head "Veterinary Instruction" comprises the cost of the anti-rinderpest serum purchased from the Imperial Bacteriological Laboratory at Muktesar, as well as expenditure on the Veterinary School established at Insein, near Rangoon, for the training of Veterinary Assistants. The expansion of inoculation work is responsible for much of the big increase in 1925-26.

The opening of three experimental Veterinary Dispensaries accounts for the sudden increase in expenditure under "Hospitals and Dispensaries" in 1921-22. There is only one Veterinary Hospital in the Province, and it is run in connection with the Training School at Insein. The decrease under this head from 1925-26 onwards is due to the transfer of the maintenance of these institutions to the District Councils.

Under "Breeding Operations" the chief item in the initial year was an annual contribution of Rs. 4,000 to the Rangoon Turf Club, but expenditure was also incurred on the upkeep of brood mares, subsidies to owners of stallions, construction and repair of stables, etc. In 1919-20, in connection with measures for improving the breed of Burma ponies an additional grant of Rs. 2,000 was made to the Turf Club for the upkeep of a Stud Book ; a stallion was purchased for Rs. 3,500 and provision was made for the maintenance of colts by village headmen. The increase in 1922-23 was due to the purchase of a stallion for Rs. 10,000. In 1923-24 an officer of the Indian Veterinary Service was appointed Superintendent of Stock Breeding ; but this appointment was abolished in 1925-26, on the recommendation of the Agricultural Committee, 1924-25, and the supervision of pony-breeding was made over to the Military Police Department which is responsible for the bulk of the expenditure shown against the year 1926-27 under this head. Cattle breeding is to remain in charge of the Agricultural Department, and it has been decided to open two stock-breeding farms, one for building up a herd of pure Burmese cattle, and the other for experimental cross-breeding.

In 1923-24 District Councils ceased to be responsible for the payment of anything but the contingent expenditure of the Veterinary Assistants serving in their charges, and the contributions made to these local bodies towards the pay of the staff therefore ceased.

Other Statistics.

The following table gives some statistics of the work and progress of the department. The number of inoculations naturally varies with the number and severity of the

outbreaks of rinderpest, but there is a satisfactory increase in the number of cases dealt with by the staff on tour and at the dispensaries :—

Year. (1)	Number of outbreaks of Rinderpest attended (2)	Number of animals inoculated. (3)	Number of inoculated animals that died of the disease. (4)	Number of animals treated by Veterinary Assistants and Inspectors on tour. (5)	Number of Veterinary Hospitals and Dispensaries. (6)	Number of in-patients and out-patients treated at Hospitals and Dispensaries. (7)
1918-19 ...	529	64,824	838	75,282	1	2,004
1919-20 ...	456	55,628	363	88,774	1	1,935
1920-21 ...	659	69,785	377	83,690	1	2,012
1921-22 ...	305	28,380	76	114,281	4	3,459
1922-23 ...	270	23,793	600	109,673	5	5,662
1923-24 ...	345	36,182	178	123,697	5	8,415
1924-25 ...	535	63,205	380	114,184	5	10,492
1925-26 ...	743	86, 55	498	130,153	5	9,939
1926-27 ...	506	61,869	1,261	156,502	5	11,411

Change of Policy or in the Administration.

No changes of policy or in the trend of development of the administration of the department are to be recorded. The primary object of the department has always been the prevention and suppression of contagious diseases, as these are the real source of loss to the agriculturists and to the country.

Establishment.

In the following table is shown the staff of the department :—

Indian Veterinary Service.

Year. (1)	Superintendents. No. (2)	Superintendents. Pay. (3)	Remarks. (4)
		Rs.	
1918 ...	3	500—40—1,200	A special post of Veterinary Research Officer was created temporarily on Rs 2,000 per mensem in 1927 outside the cadre of the Indian Veterinary Service.
1919 ...	3		
1920 ...	4		
1921 ...	4		
1922 ...	4	350—50—650—	
1923 ...	4	50—1,250, with	
1924 ...	4	selection grade	
1925 ...	4	1,250—50—	
1926 ...	4	1,500	
1927 ...	4		

Burma Veterinary Service.

Year.	Deputy Superintendents.		Remarks.
	No.	Pay.	
(1)	(2)	(3)	(4)
		Rs.	
1918 ...	6	1st Grade 500 2nd Grade 400 3rd Grade 300 4th Grade 200	
1919 ...	6		
1920 ...	9		
1921 ...	9		
1922 ...	9		
1923 ...	9	300—20—800	
1924 ...	9		
1925 ...	9		
1926 ...	9		
1927 ...	15		

Subordinate Service.

Year.	Inspectors.		Assistants.		Assistant Instructor outside the cadre.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.		Rs.		Rs.
1918 ...	17	1st Grade 150 2nd Grade 125 3rd Grade 100	176	30—2—60	1	50—3—80
1919 ...	23		205		1	
1920 ...	24		227		1	
1921 ...	24		227		1	
1922 ...	24		227		1	
1923 ...	24	125—5—175	227	40—2—50—3—80—⅔—	1	75—5—100
1924 ...	24		227	90	1	
1925 ...	24		227		1	
1926 ...	24		227		1	
1927 ...	28	140—8—180—8—220.	280	50—3—80—4—120—⅓—150.	1	

Veterinary Assistants are appointed after passing a course at the Veterinary School at Insein. Inspectors are recruited partly by promotion from the rank of Veterinary Assistants up to two-thirds of the cadre, and the remainder from amongst students with a Diploma from the Calcutta Veterinary College. Students were sent there with stipends by the Local Government. Deputy Superintendents are selected from among Calcutta-trained Inspectors, and in rare instances by the promotion of Vernacular Veterinary Inspectors. The staff is still short of Superintendents and Deputy Superintendents. Definite conditions as regards the recruitment of the latter in future have yet to be laid down, but it is proposed by the provision of advanced courses at the Insein

School to give further opportunities to Veterinary Assistants to qualify for promotion as Inspectors. The course at the Insein School ordinarily lasts three years, and the average number of pupils under instruction was 40 up to 1926, when recruitment was stopped pending the orders of Government on proposals regarding the preliminary qualifications of candidates and an increase in the cadre of Veterinary Assistants. Up to 1926 the educational qualification for admission to the school was a pass in the VII Standard, Vernacular or Anglo-Vernacular, but this was occasionally relaxed and lads who had passed the VI Standard Vernacular and were otherwise suitable were admitted. In its orders passed in 1926 on the recommendations of the Agricultural Committee, 1924-25, for the reorganization of the Veterinary Department, the Local Government raised the Entrance Standard to the High School Final or the Vernacular X Standard and, to encourage candidates, increased the scholarships of students at the school from Rs. 15 to Rs. 25 per mensem, and raised the pay, and increased the number, both of Veterinary Assistants and of Inspectors. The effect of these changes cannot yet be determined as the first batch of students under the new rules is to be recruited in June 1928. The new buildings recommended by the Agricultural Committee which include a hostel for 80 students, a hospital and segregation ward for cattle, a main teaching building with lecture theatre and a research laboratory, together with quarters for the Principal and five lecturers, cost in all about Rs. 3½ lakhs and are practically completed.

Influence of the Legislative Council.

The interest taken by the Legislative Council in the department and its influence thereon have been of the slightest. No legislation has been promoted and no resolutions moved affecting the department. Only one Budget cut has been proposed and that was on the 1923-24 Budget by a nominated European member who desired information as to the action taken by Government for the improvement of the live stock of the Province on the report of the Stock-breeding Committee. Seventeen questions have been raised, six of which dealt with the prevalence of cattle disease in certain areas, four with the slaughter of cattle for food ; two were moved on the establishment of Veterinary dispensaries, one on the steps taken to impart education on veterinary matters to cultivators, one on the training of Burmans to enter the department and one on the measures to promote cattle-breeding.

Effect of the Reforms on the Department.

Such progress as the department has made cannot be ascribed to the constitutional reforms. There is no evidence that the transfer of the department has led to the enlistment of democratic support. District Councils have not as yet shown an interest in the Veterinary Service, and the question of handing over to them the control of the Veterinary staff and the responsibility for enforcing the rules for the prevention of cattle disease, is under consideration. In one direction the reforms may be held to have hampered administration. Since the transfer of the department it has been difficult to obtain the services of a member of the Indian Veterinary Service from another province. On two separate occasions it was impossible to secure a senior officer for the post of Veterinary Adviser, with the result that the Director of Agriculturl had to undertake the duty.

The relations of the Ministry with the officers of the department have been throughout of a cordial nature.

A—XI.

Department of Industries.

Introductory.

The Department of Industries was established early in 1921 in accordance with the recommendations of the Indian Industrial Commission. It was at first on a temporary basis for a period of two years under a Director of Industries. At the end of 1922 it was decided that the efforts of the department should be concentrated on the three cottage industries for which Government already maintained institutions, *i.e.*, weaving, pottery and lacquer. In view of this restrictive policy the post of Director of Industries was abolished and the department was placed in charge of the Development Commissioner. Finally, however, the post of Superintendent of Cottage Industries was created in February 1923 for the administrative charge of the department under the control of the Development Commissioner now Financial Commissioner (Transferred Subjects). This post however has not yet been held as a separate whole-time appointment. It was first held by a Joint Registrar of the Co-operative Societies Department, and the duties have now been taken over by the Provincial Training Officer in addition to his other duties as Provincial Art Officer.

Finance.

The following tables give a statement of the receipts and expenditure of the department :—

Receipts.

Year.	Rs.	Year.	Rs.
1918-19 ...	*Nil.*	1923-24 ...	2,926
1919-20 ...	,,	1924-25 ...	4,106
1920-21 ...	,,	1925-26 ...	1,903
1921-22 ...	495	1926-27 ...	4,897
1922-23 ...	1,796		
Average ...	452	Average ...	3,233

Expenditure.

Year.	Industrial Education.	Industries Miscellaneous.	Charges in England and loss by Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
1918-19 ...	76,389	35,149	...	1,11,538
1919-20 ...	80,148	30,868	...	1,11,016
1920-21 ...	71,102	63,727	...	1,34,829
1921-22 ...	2,31,359	9,374	15,773	2,56,486
1922-23 ...	3,06,012	9,804	24,298	3,40,114
Average ...	1,52,998	29,785	8,014	1,90,797
1923-24 ...	2,78,559	16,723	25,262	3,20,544
1924-25 ...	3,19,656	10,108	22,844	3,52,608
1925-26 ...	3,41,940	16,661	10,474	3,69,075
1926-27 ...	4,24,407	17,575	9,844	4,51,826
Average ...	3,41,140	15,267	17,106	3,73,513

Receipts.

The receipts of the department are insignificant and do not call for comment. They comprise contributions from local bodies towards stipends of pupils at the Saunders Weaving Institute, Amarapura, and fees for testing textile materials for firms and private persons, sale proceeds of pottery and lacquer-ware produced at the Government Institutions, and admission fees to the Government Evening Technical Classes, and fees for testing materials for private persons and firms at the Government Technical Institute.

Expenditure.

Under the head " Industrial Education " fall the cost of the Government Technical Institute, the pay of the Director of Industries and his staff, of the Superintendent of Cottage Industries and his staff, and the cost of the institutions for instruction in weaving pottery and lacquer and of the carpentry and blacksmiths' classes. Of these the main item is the Government Technical Institute. In 1921-22 the sudden rise is due to the creation of the short-lived post of Director of Industries, who with his establishment accounts for Rs. 1,36,401 in that year and for Rs. 75,327 in the following year. His successor, the Superintendent of Cottage Industries was not appointed till February 1923. In 1922-23 the expansion of the Government Technical Institute on the basis of the recommendations of the Reorganization Committee appointed in 1921, began in earnest and the cost rose from Rs. 76 552 in the preceding year to Rs. 2,01,339. Except for the year 1923-24 when there was a slight fall of about Rs. 9,500 the expenditure on this Institute has shown a considerable increase and in 1926-27 stood at Rs. 3,57,680. Its growth and development are not due to the Reforms as they were planned and sanctioned earlier but they have met with the sympathy and approval of the Council. An account of its expansion will be given in a later paragraph.

The head " Industries Miscellaneous " now represents the establishment charges of the Provincial Art Officer, but in the three years 1918—21 and in 1923-24 considerable expenditure was incurred under this head on Industrial Surveys.

Development of the Department.

Beyond the decisions regarding the post of Director of Industries and the subsequent appointment of a Superintendent of Cottage Industries, no change of policy is to be noted. These changes took place before the Reforms. Among developments of the administration is the grant of loans to co-operative societies of artisans, and of a substantial loan to the Hita Co-operative Society at Mandalay to enable it to prosecute its work of distributing the products of cottage industries. Similarly a scheme has been devised for the issue of contributions to District Councils to enable them to establish district weaving schools. These were not due to the Reforms. A grant of a loan of Rs. 15 lakhs to the Burma Spinning and Weaving Co., Ltd., was the direct result of a resolution in Council moved on the 3rd December 1923. This will be discussed more fully in a later paragraph.

A development that was not in any way due to the Reforms was that the duties of the Provincial Art Officer were absorbed by the Superintendent of Cottage Industries in 1925. The main functions of the former officer were the collection of information regarding indigenous arts and handicrafts, such as painting, carving, niello work, statuary, etc., and the arrangement of the annual " Arts and Crafts Exhibition."

Similarly the expansion of the department by the transfer to it of the Government Technical Institute was not due to the Reforms but was

proposed by a Committee appointed by the Local Government in 1921 to reorganize the administration of the Insein Engineering School as it was then named. This Committee also revised the curriculum. Originally the school had only limited courses in Civil and Mechanical Engineering and in Artisan classes. Since 1922 these courses of study have been expanded and the present courses are (i) mechanical engineering, a five-year course combined with electrical engineering and instruction in the internal combustion engine, (ii) civil engineering, lasting two and a half years followed by one year's practical training when subsistence allowance is granted by Government, and (iii) artisan training. Since 1923 Evening Technical Classes at Rangoon have been attached to the Institute and are intended for the training of persons employed throughout the day. A system of scholarships on a generous scale has been introduced since 1923 and half the students are awarded scholarships varying from Rs. 25 to Rs. 40 : no tuition fees are charged. The administration of the school is under a Governing Body composed of seven official and seventeen non-official members. The institute has been equipped with suitable buildings, laboratories, workshop, etc., and shows signs of steady development. It had 301 students in 1927 as against 101 in 1920.

No developments or departures in administration other than those enumerated have taken place and the main efforts of the department are as before concentrated on engineering, weaving, pottery and lacquer.

Industrial Finance Committee.

In pursuance of a Resolution passed in November 1923 that a Committee should be appointed to consider how far the recommendations of the Indian Industrial Commission for the encouragement of industries by the grant of financial assistance by Government should be adopted in Burma, the Local Government constituted the Industrial Finance Committee, Burma, consisting of two members of the Legislative Council nominated by the Governor, a representative each of the Burma Chamber of Commerce, the Burmese and the Chinese Chambers of Commerce, a representative of the Finance Department of Government and two representatives of the Nationalist party with the Development Commissioner as Chairman. The Committee in its Report drew a distinction between Major Industries and Cottage Industries. The latter comprised silk-weaving, pottery and lacquer, and the measures already adopted to foster these industries were found adequate and suitable. As regards the assistance to be granted to Major Industries, the Committee expressed a preference for loans, exemption of profits of new ventures from taxes and of articles used in an industry from import duties, leases of land on favourable terms and exemption from rent. Instruction in Book-keeping and in Commercial Arithmetic were recommended in all Government Technical Institutes as well as in all schools, and a majority of the members desired the creation of a permanent Advisory Board of Industries. The condition of certain industries, such as the manufacture of salt, sugar and paper was examined and measures suggested for assistance and encouragement, while the possibility of starting certain new industries was discussed. In its Resolution on the report the Local Government accepted the recommendations regarding the conditions precedent to the grant of loans, and pointed out that while taxes on profits and import duties lie outside the scope of the Provincial Government, the existing Municipal Act and Land Revenue Rules contain discretionary power as to the issue of leases, exemption

from rent taxes, etc. The minority suggestion of Advisory Boards of Industries appointed *ad hoc* was preferred by the Ministry which agreed to consider how far instruction in Book-keeping and in Commercial Arithmetic could be extended. The measures recommended for developing industries were reviewed and sympathetic consideration on the lines indicated by the Committee was promised in the event of definite proposals being put forward.

Establishment.

The tables in the appendix show the strength and pay of the staff. Prior to 1922 the Government Technical Institute was administered by the Education Department with a Principal on Rs. 500—1,300, one Lecturer on Rs. 1,000, two on Rs. 700—800 and two on Rs. 250—675. The appendix shows the staff after the Institute came under the control of the Development Commissioner. In the year 1921 two officers of the Indian Civil Service and one of the Provincial Service were employed on an Industrial Survey, while in 1922 two temporary Circle Officers were entertained in connection with Industrial investigations on Rs. 200 and Rs. 300 respectively, and a temporary Curator for the Phayre Museum was appointed on Rs. 600.

Influence of the Legislative Council.

The Legislative Council has on several occasions manifested its desire to encourage the development of indigenous industries. The loan to the Burma Spinning and Weaving Co., Ltd., the history of which is outlined below, was given though the Finance Committee had twice rejected the proposal, and the objections to it were fully and clearly detailed in the debates. No legislation affecting industries has been proposed or passed. Ten resolutions have been moved. The first, moved on the 28th November 1923, recommended that instruction in engineering should be given in the vernacular and was withdrawn when Government pointed out that artisan classes in Burmese were already been given in the Government Technical Institute. On the 26th August 1924 a recommendation was moved that a Committee should be appointed to investigate the economic condition of the people in Burma and suggest measures for the development of industries. The proposal was withdrawn after some discussion and on the situation being explained by Government. On the 17th February 1927 an Indian Swarajist member moved that in view of the decline of the cotton weaving industry Government departments should use only cloth manufactured in Burma. It was pointed out by the Government spokesman that the industry was not declining and that Government's policy in regard to the purchase of cloth and other materials was one of preference to indigenous material and labour subject to reasonable quality and price. The resolution was lost without a division. Three resolutions related to the Burma section of the British Empire Exhibition at Wembley. The first moved on the 24th March 1923 proposed expenditure up to Rs. 8 lakhs in addition to the Rs. 6 lakhs which had been provided. The amount was reduced after discussion to Rs. 5 lakhs and the resolution was then carried without a division. On the 30th August 1924 the Forest Minister moved a resolution for the re-opening in 1925 of the Burma section and the provision of Rs. 5 lakhs for that purpose. The resolution was lost by 34 votes to 31. On the 28th February 1925 the Forest Minister recommended the acceptance of a contribution of £10,000 offered by the authorities of the exhibition to secure the participation of Burma in 1925, on the understanding that further assistance from provincial funds would not be required. A prominent member of

Resolutions.

the Nationalist party which opposed the resolution said: "A wider publicity may lead to keener exploitation and this in turn may lead to greater misery of the people of this land." The resolution was left to the vote of the non-official members and was lost by 29 votes to 11—only one Burman, a nominated member, voting for it.

Loan to the Burma Spinning and Weaving Co., Ltd.

On the 3rd December 1923 a member proposed state-aid to pioneer industries with special reference to the Burma Spinning and Weaving Co., Ltd., and that a Committee should be formed to consider how far the recommendations of the Indian Industrial Commission for the grant of financial assistance by Government to industries could be applied to Burma. The latter part of the resolution was accepted by Government and the Industrial Finance Committee was in due course appointed. As regards the first part from the debate it appeared that the Company had been founded either on the initiative or with the assistance of two persons from India who subsequently left it. A Burman Directorate was then appointed. The authorized capital was Rs. 30 lakhs, of which Rs. 4·73 lakhs had been subscribed by the Directors and Rs. 6·13 lakhs by about 2,000 share-holders from all parts of Burma, a total of less than 11 lakhs. The construction of the mill and the purchase of machinery had cost Rs. 25 lakhs and the Company had borrowed Rs. 15 lakhs, at rates of interest ranging from 12 to 18 per cent. per annum on a mortgage of the property, to obtain the balance of the capital required. The mill had throughout been run by Indian labour as no Burman labourer was skilled in spinning. The Finance Committee twice decided that it could not recommend to Government the application of the Company for a loan of Rs. 15 lakhs to enable it to liquidate its debt, on the ground that the loan was not a commercial proposition. Government left the resolution to the decision of the non-official members of the Council and it was carried without a division.

On the 24th September 1925 a resolution was moved that Government should give an annual bounty to this Company of any interest which it could not pay on the loan of Rs. 15 lakhs granted to it at an interest of 6 per cent. per annum by Government. The Finance Member opposed the resolution which was eventually withdrawn as the mover realized that he could not obtain the support of a majority of the House.

Finally on the 14th February 1927 a resolution was moved that Government should take over the property of the Company in full satisfaction of the loan of Rs. 15 lakhs. The second payment of interest due in June 1926 had been postponed on certain conditions and in November 1926 the Company had requested Government to take over all its property in satisfaction of the loan or to take such other steps as it thought fit. The object of the resolution was to relieve the seven directors who had guaranteed the loan from their liability, and to get Government to work the mill which it was stated had been of benefit to cultivators. On behalf of Government the Minister left the decision to the non-official members of the Council after giving a history of the matter and stating the view of the Accountant-General that the proposal offended against the canons of financial propriety. The resolution was carried without a division. The transaction has involved Government in a loss of more than Rs. 5 lakhs.

Questions.

Twenty-eight questions on various matters relating to Industries have been put. Four of these requested information as to the action taken on the Indian Industrial

Commission's Report and on the measures taken for the development of Burmese industries: two suggested that the salt industry should be assisted and a loan given to a pottery works, while one suggestion was made that Government should start a pioneer industry in sugar. Four requested information on the policy of Government with regard to industries in general and two suggested that weaving should be taught at the Government Technical Institute and asked for information regarding the policy in maintaining the Saunders Weaving Institute. Three questions were moved about the expense of the Government Technical Institute, and two asked for information regarding the number of Industrial schools, their cost and the proportion thereof shared by Government, and the provision of buildings for industrial schools.

Industrial matters were also discussed in connection with the Budget.

Discussions on Budgets.

On the 1923-24 Budget objection was raised to additional expenditure on the Burma section of the exhibition at Wembley. On the 1924-25 Budget special stress was laid on the need for vocational education and for the encouragement of indigenous industrial development, while improvement in the training of prisoners at trades was also suggested. In the discussion on the 1925-26 Budget the inclusion of the Government Technical Institute as a constituent college of the Rangoon University was recommended, and also assistance to the salt industry. On the 1926-27 Budget cuts were suggested to induce a loan to an indigenous pottery enterprise and also greater attention to technical education in vernacular schools. In the 1927-28 Budget the teaching and encouraging of industries were recommended together with the translation of about 300 books on commercial subjects into Burmese and the substitution of teaching therefrom for religious instruction in Buddhist monasteries, together with a suggestion that Government should undertake the investigation of industrial processes.

Effects of Transfer.

The alteration in control of the Government of India and the Secretary of State has to a certain extent facilitated the administration of the department by giving it greater independence and by securing sanction to proposals more speedily than was possible under the old regime. On the other hand, though the department enjoys the encouragement of the Legislative Council there is no evidence that it has more democratic support than formerly or that this has received practical manifestation. The relations of the Ministry with the officers of the department have throughout been harmonious.

APPENDIX.

Year.	Director of Industries.		Superintendent of Cottage Industries.		Assistant Superintendent of Cottage Industries.		Principal of Saunders Weaving Institute.		Pottery Expert.		Lacquer Expert.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	...	...	...	...	...	...	1	650-30-800	...	...	...	...
1919 ...	...		...	...	...	...	1		...	...	...	...
1920 ...	1*	...	...		...	...	1	280	...	...	...	...
1921 ...	1*	...	...	...	...	...	1		...	...	...	...
1922 ...	1*	..	...	...	...	...	1		1	600	1	
1923 ...	...	...	1*	...	...	...	1		1		1	
1924 ...	...	...	1*	...	...	...	1	200-25-500-40-700	1		1	200
1925 ...	...	...	1*	...		...	1		1	600-25-800	1	
1926 ...	...	...	1*	...	1	150	1		1		1	
1927 ...	...	...	1*	...	1		1		1			

* Post held by Officer of Indian Civil Service.

APPENDIX—*concld.*

Staff of Government Technical Institute from 1922 *onwards.*

Year.	Principal.		Technical Instructor and Assistant Technical Instructor.		Second Master.		Lecturers and Assistant Lecturers.										Fourth Master.		Workshop Superintendent.		Building Instructor.	
							Physics and Chemistry.		Mechanical Engineering.		Civil Engineering.		Science.		Mathematics.		Electrical Engineering.					
	No.	Pay.	No	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1922	1*		1	250—25—675—700—50—800	1	320—10—350	1	300	1	600	1	600	...	...	...	...	...	...	1	250—25—675	...	...	...	...
1923	1*		6		...	...	...	...	1	600—50—1,000	1	600—50—1,000	1		1		1	1,000	...	...	1		1	
1924	1†	1,500—50—2,000	7		...	...	...	...	1	600—50—1,000	1	1,000	1		1		1‡	...	...	...	1		1	
											1	600—50—1,000												
1925	1†		7	300—20—800	...	...	...	...	1	600—50—1,000	1	1,000	1	300—20—800	1	300—20—800	1‡	...	...	...	1	650—50—1,000	1	600—50—800
									1	1,000	1	600—50—1,000												
1926	1†		7		...	...	...	...	1	600—50—1,000	1	900	1		1		1‡	...	...	...	1		1	
									1	1,000	1	600—50—1,000												
1927	1†		7		...	...	...	...	1	600—50—1,000	1	950	1		1		1‡	600—50—1,000	...	...	1		1	
									1	1,000	1	600—50—1,000					1							

* Post held by Officer of Indian Service of Engineers. † Post held by Lecturer on Electrical Engineering as officiating Principal.
‡ Acts as Principal on special pay.

A—XII.

Education Department.

The following tables show the Revenue and Expenditure of the Education Department :—

Receipts. [In lakhs of rupees.]

Year.	Fees, Government Colleges.	Fees, Government Secondary Schools.	Fees, Government Primary Schools.	Fees, Government Special Schools.	Miscellaneous, etc.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1917-18 ...	·56	2·93	...	·03	·22	3·74
1918-19 ...	·65	2·86	...	·02	·27	3·80
1919-20 ...	·72	2·90	·02	·02	·40	4·06
1920-21 ...	·44	2·69	·10	·01	·26	3·50
1921-22 ...	...	2·24	...	·04	·52	2·80
Average ...	·47	2·73	·02	·03	·33	3·58
1922-23 ...	...	2·85	·01	·09	·68	3·63
1923-24 ...	...	3·35	...	·04	1·09	4·48
1924-25 ...	...	3·59	...	·04	·98	4·61
1925-26 ...	...	3·97	...	·03	1·04	5·04
1926-27 ...	...	4·20	...	·03	2·14	6·37
Average ...	...	3·59	...	·05	·99	4·83

Expenditure. [In lakhs of rupees.]

	Grants to University.	Grants to Arts Colleges.	Government Secondary Schools.	Direct Grants to non-Government Secondary Schools.	Government Primary Schools.	Direct Grants to non-Government Primary Schools.	Grants to Local Bodies for Primary Education.	Government Special Schools.	Direct Grants to non-Government Special Schools.	Direction.	Inspection.	Scholarships.	Miscellaneous.	Grand Total
(1)	(2)	(3)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1917-18 ...	...	1·78	7·39	7·68	·26	4·61	·38	2·23	2·64	·90	5·30	·86	1·19	35·22
1918-19 ...	3·87	1·75	7·57	9·41	·05	·59	6·15	2·34	2·19	·91	5·71	·70	1·05	42·29
1919-20 ...	·51	2·05	7·81	10·01	·05	·53	5·41	2·48	3·52	1·16	6·57	·77	1·21	42·08
1920-21 ...	1·85	2·36	8·18	3·71	·10	7·72	5·92	2·81	3·67	1·43	6·82	·68	1·07	46·32
1921-22 ...	1·50	4·21	8·67	13·33	·13	·66	10·00	3·54	3·51	1·62	7·68	1·13	2·09	58·07
Average ...	1·55	2·43	7·92	8·83	1·2	2·82	5·57	2·68	3·11	1·20	6·42	·83	1·44	44·92
1923-23 ...	2·50	4·89	10·07	14·41	·17	·89	11·79	4·48	3·76	1·66	8·10	1·59	2·76	67·07
1923-24 ...	4·25	5·76	10·75	21·62	·10	·75	8·04	4·96	3·49	1·77	7·86	1·39	2·67	73·41
1924-25 ...	6·00	8·07	11·50	20·63	...	1·02	9·32	2·76	4·73	1·70	7·75	1·66	3·78	78·92
1925-26 ...	4·26	8·94	12·14	22·39	...	·99	23·20	2·88	5·79	1·68	7·54	1·84	5·21	96·77
1926-27 ...	13·20	10·54	12·95	22·18	...	...	27·74	2·84	5·92	1·83	8·26	2·31	5·56	113·33
Average ...	6·04	7·64	11·48	20·25	·05	·71	16·02	3·58	4·74	1·73	7·90	1·76	4·00	85·90

Receipts.

The revenue has always been small. Fees in Government Colleges ceased with the establishment of the University to be credited to Provincial Funds. The fees in Government Secondary Schools, the main item of revenue, have varied with

attendance. In the departmental Report for the second quinquennium it was noted that the rates of fees are still at pre-war level but that the question of raising them was under consideration.

Expenditure.

The expenditure on education from Provincial Funds more than trebled during the ten years and in the second quinquennium doubled. The great expansion under " Grants to the University " and to " Arts Colleges " was due to the establishment and development of the University. The growth of expenditure on Government Secondary Schools has been at a much slower rate than that on grants to non-Government Secondary Schools. The latter were largely increased in numbers in 1923-24 by the inclusion of a new group of National Schools. There was a misclassification of accounts in 1920-21 under the heads " Direct grants to non-Government secondary schools " and " Direct grants to non-Government primary schools " ; the respective totals should probably be Rs. 10·68 lakhs and Rs. ·75 lakh but correct figures are not now ascertainable. With the improvement of teachers' salaries, and of the scale of building and other grants, etc., the expenditure on secondary education as a whole has risen at a much greater rate than the numbers of schools and of pupils. The same remark applies with very much greater force in regard to Primary education, in which a decrease of recognised schools and a comparatively small increase in the number of pupils attending them has been accompanied by a very large expansion of expenditure from Rs. 5¼ lakhs in 1917-18 to Rs. 27¾ lakhs in 1926-27. The change in 1918-19 in the allocation of the bulk of the expenditure on primary education was due to the transfer of Government Primary Schools, and of aid to other Primary Schools, to local funds. Grants to Local Bodies for primary education showed a fairly continuous growth up to 1924-25. The amounts were swollen in 1921-22 and 1922-23 by the recognition of a claim made for payment of over Rs. 4 lakhs of results grants for the year in which this system of grant was superseded by salary grants. The very large increase under this head in 1925-26 was due to the raising of teachers' salaries and the establishment of new schools in consequence of the recommendation of the Vernacular Education Committee. The sudden drop in 1924-25 of expenditure on " Government Special Schools " resulted from the transfer of the Government Engineering Institute and Survey Schools to other departments. The expenditure on " Scholarships " has risen with a more liberal policy especially in the matter of scholarships to students proceeding to other countries. The increase under " Miscellaneous " is due to a variety of causes of which the chief are the establishment of the Office of Commissioner of Examinations, increased examination charges, the extension of scout craft and the improvement of physical education.

Collegiate Education.

The following statistics indicate the progress of collegiate education :—

Year.	Number of Colleges.	Number of Students.	Year.	Number of Colleges.	Number of Students.
1917-18 ...	2	685	1922-23 ...	2	741
1918-19 ...	2	747	1923-24 ...	2	1,026
1919-20 ...	2	781	1924-25 ...	2	1,301
1920-21 ...	2	331	1925-26 ...	4	1,297
1921-22 ...	2	515	1926-27 ...	4	1,531

Foundation of the University.

Prior to 1920 there was no University in Burma. Two Colleges—University College, a Government institution and Judson College, an aided instittuion under private management prepared students for the examination of the Calcutta University. The University Act came into force on the 1st December 1920, and established a residential University, approximating in type to the Northern English Universities, with the two colleges as constituent colleges. Immediately afterwards an attempt was made to boycott the University. The reasons for the boycott, which extended to Government and aided Secondary Schools, were in the main political; educationally the objection to the University was on account of the provision of a preliminary course of one year for students with an imperfect school education, and the residential requirement, which, it was thought would prevent the attainment of a sufficiently rapid and inexpensive education. Though a gradual recovery was made from the reduction of students caused by the boycott, it was not until the University (Amendment) Act was passed in 1924 that the agitation was finally allayed. This Act was the work of the Reforms. It enlarged the University Council and made it more popular, increased the powers of the Council, reduced those of the Senate and Chancellor, and provided for affiliation of Colleges outside Rangoon. The tangible result of the Act hitherto has been the establishment of an Intermediate College at Mandalay which had 27 students in 1926 and 60 in 1927. The location and management of this College were settled on the advice of a Committee appointed in June 1924. Its status is undetermined and it was described in the Report on Public Instruction for 1922-27 as "an educational Laputa suspended betwen heaven and earth."

Professional College at Mandalay.

There is one professional college—the Agricultural College, Mandalay—which had 31 pupils in 1926 and 46 in 1927. It is not affiliated to the University, but a scheme has been evolved under which students spend two years in the Intermediate College taking an I.Sc. course, and a similar period in the Agricultural College leading to a degree in Agriculture. The college was in origin pre-reform and was an ambitious and expensive undertaking. It has not been very successful owing to the reluctance of educated Burmans to adopt an agricultural career.

Growth of the University.

The activities of the University have greatly expanded since its institution. In 1922 a biological department was opened, a B.Sc. course instituted in Judson College and a Diploma Class for teachers opened in University College. In 1923 three new Professorships in (*a*) Geology and Geography, (*b*) Economics and (*c*) Anatomy and Physiology were sanctioned, and courses in Forestry and Engineering instituted. In 1925-26 six Professors were added on the institution of a medical course; and University extension work was organised for the benefit of teachers.

The University was without buildings when established. Progress in this direction at first gradual, has been greatly accelerated in recent years. A University Buildings Committee was appointed in 1924 and recommended *inter alia* the construction of a Building Trust. This was given effect to in 1925 when the Legislative Council passed the University Building Trust Act. The Council has voted liberal funds for the

purpose of buildings and large amounts have also been received from private benefactors. In 1927 an appeal was made to the public for an endowment fund. It met with a most encouraging response and about Rs. 50 lakhs were subscribed.

The increase in the number of candidates for university examinations has been mainly at the intermediate stage. In the last five years success at the Intermediate Examination increased from 78 to 193. In the B.A. degree examination successful candidates numbered 45 in 1917, 47 in 1922 and 60 in 1927. The corresponding figures for the B.Sc. degree were 8, 22, and 23. The increase here has been stimulated by the provision of generous stipends in the Forestry, Medical and Engineering courses. In 1927 six candidates obtained the M.A. degree and three the degree of M.Sc. In 1917 seventy per cent. of the students were Burmese, in 1923 forty-five per cent. and in 1927 fifty-three per cent.

Secondary Education.

The following table indicates the progress in Secondary Education :—

Year.	Number of High Schools.			Number of Middle Schools.			Number of Pupils.	
	English.	Anglo-Vernacular.	Vernacular.	English.	Anglo-Vernacular.	Vernacular.	High Stage.	Middle Stage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1917-18	18	52	24	9	98	1,191	2,746	22,546
1918-19	17	55	29	11	103	1,189	2,853	22,949
1919-20	17	55	31	11	109	1,227	3,259	2,8953
1920-21	17	49	34	10	111	1,219	2,194	19,960
1921-22	17	54	27	10	112	1,237	2,659	21,503
Average	17	53	29	10	107	1,213	2,742	22,182
1922-23	18	56	36	11	118	1,271	3,110	23,616
1923-24	19	86	38	11	126	1,295	4,497	27,889
1924-25	19	97	50	12	128	1,388	5,444	31,607
1925-26	19	98	57	13	129	1,358	5,946	35,218
1926-27	18	96	58	14	133	1,185	6,190	37,745
Average	19	87	48	12	127	1,299	5,037	31,115

The great majority of the pupils in secondary schools are in the primary stages, especially in Vernacular Secondary Schools. In 1917-18 the percentage of pupils in the primary stages was 80, in 1921-22 82, and in 1926-27, 77.

Vernacular Schools.

Prior to the commencement of the period under review, large numbers of Vernacular Schools had secured recognition as Secondary Schools, though pupils in the secondary stages were very few. The department has throughout the period pursued a policy of concentration in regard to these schools : but first the Divisional Boards, which controlled Vernacular education from 1917, and then the School Boards, which assumed control in 1923, found it difficult to carry out the policy in the face of local influences. The latter have, however, attained some success in the last few years. In Vernacular Schools the teaching of English was sanctioned by the Local Government in 1920 to meet a strong popular demand. The salaries of the teachers of English were provided from Provincial funds. There has, however, been a lack of properly qualified teachers at the pay available ; few possess more than the Anglo-Vernacular seventh standard certificate. The chief educational result of this measure has been the prolongation of attendance of the pupils : the improvement of the knowledge of English is not substantial. The enhancement of the salaries of primary Vernacular teachers has induced a greater attendance in the secondary stages of vernacular schools ; most of the pupils who carry on to the seventh and ninth standards intend to take up teaching. The system of aid to Secondary Vernacular Schools was changed in 1922 when results grants were abolished ; and grants of full salaries to teachers, ranging from Rs. 25 per mensem (uncertificated) to Rs. 100 per mensem are now in force. The raising of the pay of teachers in these schools and in Primary Vernacular Schools, which took effect in 1925 but had long before then been advocated by the department, has been one of the most important measures of improvement which have been furthered by the transfer of educational administration. The schools, in common with other Vernacular schools, suffer from lack of suitable buildings : since 1917 when control was transferred to local authorities, funds for this purpose have not been forthcoming to any sufficient extent.

Anglo-Vernacular Schools.

The attendance at Anglo-Vernacular Schools in the two last years of the first quinquennium was greatly reduced by the boycott, which, in regard to schools, was inspired by religious objection to the preponderance of missionary schools in secondary education. A result of the boycott was the establishment of National Schools under a Council of National Education, in opposition to Government and Aided Schools. A reconciliation was effected in 1923 by an agreement under which the Council of National Education secured aid, independence of control, and freedom to choose its own curriculum and text-books. The number of national schools was then 90, with an estimated attendance of 14,000 pupils. By 1926-27 there were 44 recognised national schools with an attendance of 7,936 pupils, while 17 national schools remained unrecognised, though the standard of recognition had been lowered in their interests. The first Education Minister was the President of the Council of National Education.

Very great attention was devoted to Anglo-Vernacular education in the first quinquennium. An Advisory Board was constituted in 1918

and an important conference held in 1921 : and both exercised a weighty influence on the changes introduced. These included a thorough revision of the curriculum in the directions of increased elasticity and approximation to that of English Schools ; the removal and liberalisation of departmental regulations, including a change in the functions of the Inspectors from direction to advice ; a revision of the system of aid to make it more simple and equitable and to encourage expenditure by managers ; a greatly increased allotment for schoiarships, in particular "Bridge" scholarships to enable pupils from Vernacular schools to proceed to secondary education ; repeated revisions of pay of teachers in Government Anglo-Vernacular Schools, the fixation of a minimum scale of pay for teachers as a condition of recognition of aided schools, and the establishment of a subsidized Provident Fund for teachers in such schools ; and liberal grants for buildings. During the second half of this quinquennium there was an insufficient supply of teachers. Aided Schools had been unable sufficiently to raise salaries owing to the depletion of attendance resulting from the boycott and to other reductions of resources.

In the second quinquennium attendance at Anglo-Vernacular Schools grew much more quickly than the number of schools and the result was a progressive lack of accommodation. Teaching deteriorated ; the High School percentage of passes fell from 49 in 1921-22 to 31 in 1926-27 and the Middle School percentage from 47 to 38. For this result the inclusion of National Schools, the transfer in the first quinquennium of control of class promotions from the Inspector to the Manager, and the failure of a supply of efficient teachers have been assigned as causes. About a quarter of the teachers are without qualifications and only one in eleven is a Graduate. Nevertheless, there has been an increase of pupils in the high stage from 2,009 in 1921-22 to 5,061 in 1926-27.

At the close of the quinquennium special investigation of National Schools indicated that the causes of their failure were unwise class promotions and the employment of unqualified teachers on insufficient salaries. It appeared that the Council of National Education had retained for its own use part of the maintenance grants paid through it to schools, and that schools had required contributions to their funds from the salaries of teachers, half of which were paid by Government. A recommendation for special financial assistance to National Schools has been accepted by the Ministry. The fees charged to the pupils of these schools are small.

European Schools.

During the first quinquennium attempts to concentrate European Schools made at the instance of the Government of India met with failure owing to denominationalism. The curriculum of these schools was revised in the direction of elasticity and liberal grants for buildings were made. An Advisory Board was established in 1919. At the close of the quinquennium all racial privileges and restrictions on the admission of non-Europeans were removed and the designation of the schools was changed from "European" to "English." This facilitated the transfer to Ministerial control of European Education in Burma alone among the provinces of India. The schools have not suffered financially by the transfer. There has been an increase of non-European attendance to 36 per cent. This admission of children from homes where the Vernacular

is not English is said to have lowered the general standard of work, but at the last High School Examination 17 non-Europeans were successful as against 21 Europeans. As in Anglo-Vernacular Schools, the standard of teaching has fallen ; in 1921-22 the percentage of passes in the High School Examination was 70 and in 1926-27, 51. The corresponding figures for the Middle School Examination were 73 and 44. The question of teachers in boys' schools is becoming more difficult every year owing to the avoidance by Anglo-Indian men of the teaching profession. In girls' schools the position is better. The discontinuance in 1918 of the special Inspectorship for English Schools has been a further cause of deterioration. Increase in the last five years of attendance in the high stage of English schools has been only from 553 to 593 a much smaller proportional increase than in the case of Anglo-Vernacular Schools.

Financial assistance.

The working of the grant-in-aid system in respect of English and Anglo-Vernacular schools in the last quinquennium is indicated in the following extract from the Report on Public Instruction for 1922-27 :—

"At present the general principle underlying all grants-in-aid to secondary schools is that the State contributes an amount equal to that expended by the school ; this principle applies to maintenance grants, equipment and building grants, and pre-supposes the possession of endowment funds from which the school authorities can draw when school fees are insufficient to meet half the expenditure. Such schools, however, seldom possess these funds, and owing to this and the fact that the cost of material and equipment has increased considerably during the last few years, many find it difficult to remain solvent and in consequence staffs are for the most part insufficiently paid ; the success of the new Normal Training scheme largely depends on a living wage being paid to all teachers in English and Anglo-Vernacular Schools. The question has already risen in the case of the National Schools and a proposal has been submitted which, if approved, will enable these schools to draw two-thirds of their expenditure in the form of a grant-in-aid. If this is done, it will be difficut to refuse a similar concession to other schools. Fees (which are still at the pre-war level), can and should be raised, but this will not of itself enable aided schools to meet salary bills at the new rates, and it is probable that Government will have to recognise the fact that the method of assessment of all grants-in-aid to English and Anglo-Vernacular Schools needs reconsideration.

It is to the interest of Government that influential private bodies should come forward with schemes for opening efficient schools and, although this was a common occurrence ten years ago, it seldom happens to-day."

This coupled with the great and increasing demand for English education, explains the main features of the recent development of Secondary education. The question of raising fees is under consideration.

A Committee on Secondary and Intermediate Education was appointed in 1924, to review the whole system of Secondary education. It issued a questionnaire and received a large volume of evidence, but failed to produce a complete Report. Its main recommendation was for an efficient institution for the training of teachers of all kinds, coupled with an increase of pay of teachers.

Primary Education.

The following table indicates the progress of Primary Education :—

Year.	Number of Primary Schools.			Number of pupils in Primary and Secondary Schools undergoing Primary Education.	
	English.	Anglo-Vernacular.	Vernacular.	Upper Primary.	Lower Primary.
1917-18	5	21	7,588	61,914	286,648
1918-19	4	21	7,291	60,051	281,168
1919-20	4	27	6,395	58,503	275,365
1920-21	5	24	5,723	54,194	268,698
1921-22	4	16	5,033	53,638	255,569
Average ...	4	22	6,406	57,660	273,490
1922-23	3	13	4,595	54,424	253,203
1923-24	2	10	4,156	57,501	244,019
1924-25	1	6	4,028	61,539	251,315
1925-26	1	8	4,252	67,782	286,469
1926-27	1	7	4,511	69,525	314,337
Average ...	2	9	4,308	62,154	269,869

Progress and Developments.

The policy of not recognising Anglo-Vernacular Primary Schools unless they showed reasonable prospects of becoming efficient Middle Schools has been pursued, and the result is a reduction in the number of such schools. The most noteworthy change in the primary curriculum of Anglo-Vernacular Schools was the allowance in 1920 of the teaching of reading and writing in English in the first and second standards. It had before then, for educational reasons of a theoretical nature, been confined to the higher standards. The decrease in Primary Vernacular Schools and pupils was the most important result of educational policy in the first quinquennium and the opening years of the second. To quote from the Sixth Quinquennial Report on Public Instruction, 1917-1922 : " In the middle years of the 1912-1917 quinquennium Imperial grants to Vernacular Education were provided so liberally and unexpectedly by the Government of India that it was sometimes difficult, especially when grants were non-recurring, to spend them beneficially. Up to 1915 new schools were freely registered, Elementary Training classes for teachers established, ephemeral corps of 'Government

certificated' and 'Government Elementary' teachers formed and other devices invented for rapidly supplying new schools with teachers. But for the unforeseen calamity of the war and the need for strict economy after 1915, this policy of expansion might possibly have justified itself. In fact, it proved disastrous ; and saddled the Divisional Boards, which in 1917 were made responsible for Vernacular Education, with a large number of inefficient schools and discontented school masters, but no money to support them. The Divisional Boards also took over the discredited results-grants and half-salary grants, under which a certain number of managers had made a good living and their assistants depended on their generosity for subsistence. The disadvantages of the system had long been recognised and in many of the more prosperous schools it had been replaced by an unpopular maintenance-grant based on attendance. In the first years of Divisional Board control the faults of the results-grants system were accentuated by the insufficiency of District Cess Funds in Lower Burma, by delay in allotting the annual contributions from provincial to district funds in Upper Burma, and by further delays and misunderstandings arising from the appearance of new authorities. But it was the general rise in prices and wages which finally discredited the old system. Grants which had provided a bare living now meant starvation."

The Divisional Boards were forced to disregister many old schools and to refuse applications from many promising new ones. The Boards gradually replaced the results-grant and half-salary system by full salaries; at the close of the quinquennium, the latter system was in force except in two divisions. In 1922 the Local Government made an extraordinary payment of Rs. 4·14 lakhs to settle the claim put forward by the managers for results-grants earned during the last year before the change to full salaries. This payment postponed the general improvement of teachers' salaries.

The result of the above causes was a decrease in seven years of 3,500 schools and 47,000 pupils. The decrease was mostly in Lower Primary Schools and pupils. But, now as formerly, the great majority of Vernacular pupils do not proceed beyond the second standard and many of the schools might be more fitly described as *creches*. The problem of keeping children in school for longer period is one that has exercised the minds of the educational authorities for many years. Compulsory education was recognised, in the first as in the second quinquennium, as the only solution ; but its practicability is no nearer than it was. The possibilities of legislation are being explored by the educational authorities.

In the first quinquennium changes were made in the curriculum to render it more attractive to children. Permission for the teaching of English in Vernacular Primary as well as in Secondary Schools was recommended by all authorities and granted by Government. A practical curriculum for pupils who leave school early was tried as an experimental measure, but proved unpopular and failed.

Monastic Schools.

In Burma the problem of assimilating the monastic schools to the educational system has always been of great importance. These schools constitute more than half the total number of unaided institutions in the whole of India) and contribute more than one-third of the attendance at such institutions. Large numbers of them were recognised in the 1912-17 quinquennium, when special steps towards assimilation were taken. But, when

Divisional Boards adopted the policy of concentration, a far larger number of monastic than of lay schools was found to be inefficient and was disregistered. Consequently the proportion of monastic to other schools fell between 1917 and 1922 from 65 to 43 per cent. The process of decrease was accentuated by the non-co-operation movement towards the close of the quinquennium, in which Buddhist monks were involved.

Owing to insufficiency of funds, practically no progress was made in the first quinquennium in providing better buildings for Vernacular Schools.

Teachers' Salaries.

To the second quinquennium was left the main problem of providing better salaries for teachers. This was not effected until the Vernacular Education Committee reported in 1924-25, when a scale of pay ranging from Rs. 25 per mensem for uncertificated teachers, to Rs. 70—4—90 per mensem for teachers with High School qualifications was adopted. As a result of the recommendations of the Committee, Government also sanctioned a scheme for the provision of 1,250 new schools in the poorer districts at the rate of 250 schools a year, with a grant of Rs. 800 for each new school. The result of these measures is apparent in an increased number of schools and more than complete recovery in the last three years of the pupils lost since 1917. There has, however, been little increase in the proportion of pupils proceeding to the Upper Primary stage.

A manual of Vernacular Education Rules, contemplated in the previous quinquennium, has been published. The teaching of certain subjects has been improved by the provision of better hand-books. A Public Examination at the end of the fourth standard has been instituted at the instance of the Vernacular Education Committee and has reduced the percentage of passes from 71 in 1922 to 61 in 1927. The percentage of success at the second standard has increased from 74 to 79. More frequent inspection has been encouraged by the grant of more liberal travelling allowances to Deputy Inspectors. The position in regard to buildings still remains very unsatisfactory, but Government is making contributions to Local Authorities for the construction of Board Schools on model plans.

Position of Monastic Schools.

Recognised Monastic Schools have decreased in number from 1,890 in 1922 to 1,124 in 1927. The attitude of local education authorities has been chiefly responsible for the decrease. It has been found that lay Burmese opinion is distinctly opposed on religious grounds to the recognition of the Monastic School. The representative on the Vernacular Education Committee of the *Thathanabaing*,—the head of the Buddhist hierarchy,—in his note of dissent to the Report of the Committee implored Government to leave the Monastic Schools severely alone "now and forever hereafter." It is now being recognised that future schemes of Vernacular education must probably ignore the Monastic system—a most important change of view.

The present position in regard to primary education is that, of an estimated number of one million and three quarters children between the ages of 5 and 11, about one million are not in any school, recognised or private, though the majority of these have probably been to school and left at the age of 8 or 9. In these circumstances, the failure to assimilate Monastic school is regrettable.

Education of Girls.

Progress made in Female Education is indicated by the following statistics :—

Number of Pupils.	1917.	1922.	1927.
Collegiate stage ...	18	56	146
High stage ...	312	514	924
Middle stage ...	2,724	3,695	7,364
Upper Primary stage...	13,539	14,605	155,950
Lower Primary stage...	102,982	97,414	
Total ...	119,575	115,685	164,384

The first quinquennium was remarkable for discussions, projects and experiments connected with the education of girls ; for an increasing number of girls in every kind of public school and at every stage of instruction except the Lower Primary ; and for an increased number of girls passing all school examinations. The 1916 Committee on Female Education produced a number of changes of the curriculum in Anglo-Vernacular Schools to adapt it to domestic requirements. Up to 1921 Government reserved a certain number of scholarships for Anglo-Vernacular girls ; but after that year they competed on equal terms with boys, and have done at least as well. In 1917 an Assistant Inspectress was appointed. In the first quinquennium also the training of mistresses was improved and the supply of separate Anglo-Vernacular schools for girls increased. In Vernacular Schools the co-education system is a serous handicap and results in the average school life of girls being shorter than that of boys. In the first quinquennium some amelioration was afforded by the supply of female teachers through Elementary Training classes, the appointment of special teachers of needlework and the provisions of one or two Vernacular Boarding Schools.

In the second quinquennium the Women's Educational Service was reorganised and two additional Inspectresses and six Deputy Inspectresses sanctioned. The appointments have not yet all been filled, but much good work has been done in village propaganda and the improvement of the Girls' Elementary Training classes for teachers. The curricula of English and Anglo-Vernacular schools have been further improved ; attention has been paid to the teaching of needlework in Vernacular schools ; teachers' classes in needlework have been instituted ; the number of girls under training for teaching increased from 488 to 811 ; and a special cadre of women teachers has been instituted in Government Anglo-Vernacular schools to encourage girls to go to these schools and also to improve the teaching of English in the Primary and Middle classes.

Vocational Education.

(i) Training of Teachers.

(a) Anglo-Vernacular Teachers.

The training of teachers has throughout the ten years under review been one of the main educational problems, the difficulty being to supply an adequate number of efficient teachers to meet the growing demand for education. As regards Anglo-Vernacular teachers, the qualifications for entrance to the course of

training were raised in 1915 to a pass in the University Intermediate examination for a High School certificate, and in the High School Final Examination for a Middle School certificate. The need for economy and rapid output induced in 1916-17 a reduction of the period of training to one year; and at the same time, the training regulations were altered in the direction of more insistence on practice in actual teaching and encouragement of general reading. In 1920 the Anglo-Vernacular Primary grade certificate was abolished, a University degree prescribed as the preliminary qualification for teaching in a High School, and the training of graduates for teaching entrusted to a department of the University. The Normal Schools after this year trained only for the Middle School (School Teachers) Certificate and the Kindergarten Certificate. These measures, combined with the boycott and the growing insufficieney of stipends during the period of training, greatly depleted Normal Schools for men, notwithstanding an improvement in the prospects of teachers. At the close of the quinquennium there were 8 Normal Schools at which 23 men and 30 women were training for the School Teachers' Certificate and 59 women for the Kindergarten Certificate ; while 15 men and 3 women were attending a class for Graduates conducted as a transitional arrangement by a University Lecturer under the Education Department.

The Anglo-Vernacular Conference of 1921 recommended the concentration of normal training. But the decision of the question, which presented difficulties, was postponed until after the Chair of Education had been filled in the University. This was done in 1924 and the matter was considered by the Committee on Secondary and Intermediate Education ; the resulting proposals were not, however, submitted until the end of the second quinquennium. The post-graduate course for the teaching Diploma in the University failed to attract candidates ; the number in attendance in 1926-27 was only 12. This is ascribed to better openings for Burman Graduates in the Civil Service and at the Bar, though the pay of Senior Masters was substantially raised in 1924 with the object of attracting graduates. The passes for the School Teachers' Certificate increased from 66 in 1922 to 108 in 1927 ; of the latter number 62 were women. The corresponding increase in those obtaining the Kindergarten Certificates was from 16 to 50. The initial qualifications for graduates for training as teachers in Anglo-Vernacular Schools have not been raised in the second quinquennium ; and it would seem that in order to attract efficient candidates, especially men, the further improvement of stipends and salaries is a necessity. This matter and the concentration of the training of all Anglo-Vernacular teachers in Rangoon under the control of the University are under consideration in connection with the Report of the Secondary and Intermediate Education Committee.

(*b*) Vernacular Teachers.

The training of Vernacular Teachers at Normal Schools was reformed in 1915, 1917 and 1920 in a manner analogous to that of Anglo-Vernacular teachers. A single certificate (the Venacular Teachers), was substituted for the previous three certificates (Primary, Middle and High) ; the initial qualification was fixed at a pass by the ninth standard ; and the course of training determined at one year, though candidates who had passed the seventh standard could hold stipends at Normal Schools for three years, in the first two of which they passed the eighth or ninth standards. The attendance at Vernacular Normal Schools rose only

from 338 to 344 in the first quinquennium. In 1922, 76 obtained the Teachers' Certificate which qualifies for teaching in High and Middle Schools. Outside Normal Schools, peripatetic Elementary Training Classes (originally intended for backward areas) were expanded in scope and provided one year's training and two certificates,—"A" for candidates who had passed the seventh standard and "B" for those who had passed the fourth standard—for teachers in Primary Schools. Against the 104 Normal students who obtained Primary certificates in 1917 may be set the 733 who in 1922 passed from the Elementary Training Classes. The grant of Vernacular Teachers' Certificates to untrained candidates who had passed the theoretical examination of the Burma Education Syndicate was discouraged in this quinquennium, with the result that the number of teachers who got certificates in this way dropped from 500 in 1917 to 27 in 1922. The abolition of the Primary Certificate examination also ended the pupil teachers' system.

In 1921 two training classes for monks were opened as a measure towards the assimilation of Monastic Schools. The system of training Vernacular Teachers initiated as explained above in the first quinquennium worked well during the second, owing, no doubt, largely to the improvement of the pay of Vernacular Teachers. The number of Normal Schools increased from 9 to 10 and the number of Teachers' Certificates granted from 76 to 121. Passes from the Elementary Training classes increased from 773 to 1,210. But the two training classes for monks were closed in 1926 on the recommendation of the Vernacular Education Committee.

(ii) Technical and Industrial Training.

(a) Government Technical Institute.

Under the head of Technical and Industrial Education, it may be noted that the Government Engineering School, Insein, which had prospered under the control of the Education Department until 1920 and declined in the next two years, was reorganised at the end of the first quinquennium as the result of the recommendations of a Committee and its control transferred to the Department of Industries. These changes justified themselves: the number of students rose in the second quinquennium from 59 to 251. Additions to the number and pay of the staff were made in 1923. Considerable additions have been made to the buildings at a cost of Rs. 10—17 lakhs. As a result of the recommendations of conferences, students of the Engineering Department of the Unversity at present attend the Government Technical Institute (as it is now styled) for part of their course. Engineering students in attendance at the University increased from 31 in 1924-25 to 65 in 1926-27; but at the final examination only four passed out of 16 candidates.

(b) Saunders Weaving Institute.

The Saunders Weaving Institute has expanded in usefulness since its establishment sixteen years ago. In 1922 a two years' Master Weavers' course was started in addition to the lower course for artisans. In the second quinquennium outside work by travelling demonstrators was developed. There were in 1926-27 six of these, who trained 220 weavers in various districts.

(c) Technical and Commercial Schools, etc.

Attempts made in the first quinqueneium to establish Technical Schools at Akyab and Moulmein failed for want of effective demand from already established industries. Attendance at Commercial Schools, teaching mainly shorthand and typewriting increased between 1916 and

1922 from 331 to 895 pupils, but this number fell to 722 in 1927. Accountancy Classes started in 1921, were abandoned in 1925 as infructuous. The only non-Government Technical School in Burma is the De La Salle Institute at Twante, which was started in 1922 and, with liberal aid and practical ideals, has achieved a considerable measure of success. In 1926-27 it had 54 apprentices being trained to meet local demand. Evening Technical Classes were instituted in Rangoon in connection with the reorganization of the Government Technical Institute. Throughout the second quinquennium they proved popular and in 1926-27 had 112 pupils. A separate Principal was appointed for these classes in 1924 and the staff strengthened.

A Burma Art Club, which may form the nucleus for a much-needed School of Art, was revived in 1924 and has received Government assistance. Burmese artists have been sent to England on State Scholarships on its recommendation.

(*d*) Vocational Training in Schools.

In ordinary schools though a certain amount of manual training is provided by the teaching of slöjd, needlework, etc., the departmental view in the second as in the first quinquennium, has been that such subjects should be taught without vocational intention as part of general education. This view has not hitherto been departed from, though there was especially towards the end of the first quinquennium, considerable popular pressure to provide vocational education in schools.. The whole question of vocational education has recently been considered by a Technical and Vocational Education Committee, the recommendations of which are now before Government for consideration.

School gardening was encouraged in the first quinquennium but the special inspecting staff was abolished in the second on the report of the Vernacular Education Committee.

The system of apprentice stipends for poor children apprenticed to approved workshops has not been expanded. Thirty-two stipends were awarded in 1927 against 35 in 1922.

Education of Special Classes and Communities.

As regards the education of special classes and communities, the number of European children under instruction expanded from 5,370 in 1917-18 to 5,973 in 1921-22 and 6,372 in 1926-27. But the number of passes decreased in the second quinquennium in the High School Examination from 82 to 66 and in the Middle School Examination from 259 to 184.

The number of Mahomedans under instruction in public institutions was 18,726 in 1917-18, 16,229 in 1921-22 and 22,004 in 1926-27. About half of these are in Mahomedans schools. The decrease in the first quinquennium was assisted by the Khilafat agitation. Teaching in Mahomedan schools is in Urdu, which the majority of the pupils do not understand.

The numbers of Karens attending Karen schools were 34,869 in 1916-17, 35,074 in 1921-22 and 47,214 in 1926-27. After the relaxation of the general policy of concertration, Karen education went steadily ahead. There have been some complaints that local education authorities have not always treated Karen Vernacular Schools with sympathy. The Karens have been notable for self-help in the matter of education.

The rate of growth of the education of Tamils and Telugus has been less rapid in the second quinquennium than in the first especially that of their Anglo-Vernacular education.

Adult Education.

The need for adult education was recognised in the second quinquennium by the grant of registration and aid to 13 night-schools in Rangoon and 5 in the districts drawing a contribution of Rs. 10 on each student regularly attending. These are mostly Indian schools. The Patamabyan examination in Pali for Buddhist monks, after a great reduction in popularity on account of political agitation, is now sat for by more than twice the 1916-17 number of candidates.

Scholarships.

In regard to scholarships, the most important development has been the increase in the second quinquennium of State Scholarships to enable students to proceed to foreign countries for study. In 1926-27 eleven of these were awarded against one in 1921-22. A Board was appointed to select candidates and award scholarships on the basis of the provincial demand for employment of trained students, it having been realised that specialised training was useless unless work awaited the student on his return to Burma. The increase in these scholarships was due to action in the Legislative Council mainly with the political motive of fitting the country better for self-Government.

Moral and Physical Training.

Special efforts were made in the first quinquennium to encourage out-of-school activities but the result in the Anglo-Vernacular schools was not particularly encouraging, and Vernacular schools were scarcely touched. There was, however, a large increase in the number of boys playing orgnised games ; from 1920 onwards courses of instruction to teachers in physical training were given in certain towns ; a Drill Manual was introduced in 1916, scouting was introduced in Anglo-Vernacular in addition to English schools and there was considerable growth of the Girl Guides Association.

In the second quinquennium boy-scout troops and packs more than trebeled in numbers ; Girl Guides and Blue Birds increased from 471 to 1,059 ; school associations to promote sports and games were started in several towns outside Rangoon ; Vernacular school sports were held in Rangoon and the quality of drill has been improved by the increased Physical instruction of teachers. At the end of the quinquennium a Play-grounds Committee was appointed to improve accommodation for games in Rangoon and a Committee was also formed for the extension of scout-craft and physical training. The recommendations of the latter have been generally approved by Government and steps are being taken to provide funds to put some of them into effect.

Medical Inspection.

In the last year of first quinquennium a scheme was sanctioned for the improvement of School Hygiene and the medical care of school children ; and in 1922-23 it was made nominally compulsory on English and Anglo-Vernacular recognised schools to employ a qualified medical officer on a fixed remuneration to inspect school children and premises, and to send notices of all remediable defects to parents. Considerable progress has been made in the introduction of the scheme, though reliance

has been placed on persuasion rather than compulsion : its effects have been hindered by the apathy of parents. The appointment of an Assistant Director of Public Health for Schools was under consideration at the end of the quinquennium. The system does not yet apply to Vernacular schools.

From 1920 onwards acceptance of a conscience clause has been required from all newly-organised English and Anglo-Vernacular schools wherever situated, from all such institutions, whether already recognised or not, in one—school areas. The value of direct moral training based on Buddhism has in the second quinquennium been emphasized in National schools and by local education authorities in schools under their control.

Education Authorities.

English and Anglo-Vernacular Education Control.

The control of English and Anglo-Vernacular education rested with the Education Department throughout the period under review. In the first quinquennium Anglo-Vernacular and European Secondary School Advisory Boards and a Text-Book Committee were constituted to advise the Director of Public Instruction. The numbers and influence of the Anglo-Vernacular Board were increased at the end of the quinquennium. In 1924 it was further enlarged to include three members of the Council of National Education, who resigned in the following year. The Board was amalgamated in 1925 with the English School Board to form the Secondary Schools Board of 20 members (12 non-official, 4 official and 4 University representatives) which now controls English and Anglo-Vernacular Schools and Middle School examinations, and advises the Director on matters connected with secondary education.

Vernacular Education Control.

The control of vernacular education (except the training of teachers) was in 1917 vested in the Rangoon School Board and eight Divisional Education Boards largely composed of nominated and *ex-officio* members. To these Boards, Inspectors of Schools acted as Secretaries ; and the Inspectors formed a link between them and the department. The Divisional Boards in practice acted on the recommendations of District Committees, their areas being too large for local knowledge. Their activities were hampered by lack of funds and by limited powers, not clearly defined. They were replaced in 1923 partly by the School Boards constituted under the Burma Rural Self-Government Act, 1921, and partly by those Municipal or Town Committees which did not join with the District School Boards to form joint Boards under the Act. Joint Boards were always few in number and are disappearing. In areas outside the operation of the Rural Self-Government Act, Deputy Commissioners are the local authorities for Vernacular education. Apart from the difficulties caused by the lack of funds, the usual defects of local bodies have attended their working in regard to education. Some Municipalities tend to avoid co-operation with officers of the department, and though District Boards are working in closer touch with them, there has been a great deal of financial trouble and other embarrassments owing to the general inefficiency of the Secretaries of the Boards and the low standard of education of their members. In particular, difficulties have occurred in regard to the payment of teachers' salaries, and the methods of payment have had to be prescribed by Government in order to prevent abuses.

Education Advisory Board.

An Education Advisory Board, appointed towards the end of the period to advise the Minister on educational policy generally, has not yet been convened.

Effects of the Reforms.

Results of Transfer.

The consequences of the transfer of educational administration have not been manifested in any great theoretical changes of policy, but rather in the detailed work of administration, and the modification and the alteration of the speed of application of policy determined in the first quinquennium. The two most important developments, the establishment of the University and the transfer of the control of Vernacular Education to local bodies, date from before transfer. In the case of the University, transfer has resulted in "popularisation" under the University (Amendment) Act and rapid development; and in the case of Vernacular Education, the improvement of teachers' salaries and the expansion of schools have been brought about at an earlier date than might otherwise have been the case. On the other hand, there has been delay in the reorganisation of Anglo-Vernacular and English education in the matter of provision of efficient teachers which might have met with earlier attention if activities in other directions had not been so absorbing. The increase in the number of State Scholarships is an important consequence of transfer. The virtual abandonment in the second quinquennium of the prolonged attempt to assimilate monastic schools, perhaps the most far-reaching of all the changes, followed the recommendations of the Vernacular Education Committee and was greatly furthered by the political awakening of the country in which Buddhist monks took a prominent part in the extreme wing.

Committees and Boards.

The utilisation of Committees and Boards in educational administration is not recent, but since transfer it has been greatly developed. There have been no fewer than 8 Special Committees—the Vernacular Education Committee, 1923; the Committee on the question of opening an Intermediate College in Upper Burma, 1924; the Committee on Secondary and Intermediate Education, 1924; the University Buildings Committee, 1924; the Play-grounds Committee, 1926; the Committee on the extension of Scout Craft and Physical Training, 1926; the Technical and Vocational Education Committee, 1927; and the Committee on Classical Burmese, 1927. The Retrenchment Committee, 1923, also made numerous recommendations in regard to educational policy and finance. The Boards and Standing Committees include the Education Advisory Board, the Secondary Schools Board, the State Scholarship Advisory Board, the Text-Book Committee, the Central Board of Examiners for the improvement of the Vernacular High School Examination, the Patamabyan Examination Committee, a Board to make recommendations for appointment to the Education Services, Divisional Boards for the award of Vernacular Normal stipends, and seven local Boards for the award to poor children of stipends in Anglo-Vernacular and English Schools and of apprentice stipends in approved workshops.

Effects of Transfer on Administration.

Transfer has also resulted in a much more detailed control of administration by Government. Matters such as the postings and transfers of officers, service, discipline and grants-in-aid are not now left so

much as formerly to the Director of Public Instruction. Departmental control has also been minimised by the practice followed by the Finance and Buildings Committees of considering projects from their administrative and technical aspects as well as from the financial aspect; this also affects control by the Ministry. The increase in the number of authorities (including for half of 1925 a Council Secretary), and in detailed control resulted in congestion and delay in the Secretariat, which was latterly relieved by the appointment of an Additional Secretary for Local Self-Government. During the year 1923 the Director of Public Instruction was for about four months first Secretary, and afterwards Deputy Secretary to Government in the Education Department.

National Schools.

The most important matter in regard to which Government has taken more intensive interest than might have been anticipated under the pre-transfer regimé was the treatment of National Schools. It is understood that similar schools which arose in India have disappeared, but in Burma they have become part of the education system. The initial decision to recognise National Schools was made before transfer. Since transfer they have received preferential treatment in the matter of recognition, aid and freedom from control, though they are not generally marked by efficiency or regularity of financial administration. For this, strong reason existed in the advisability of preventing their permanent separation from the educational system and of putting on sound foundations a movement which was indigenous in origin and was actuated by a desire to adapt education to indigenous requirements and aspirations. Some of the schools have begun to provide what they aimed at—a sound system of education, of a different type from that previously available and giving encouragement to initiative and independent thought.

Establishment.

A statement of the establishment of the Department is given in the Appendix. The usual allowances are drawn by all officers eligible for them. The appointment of staff for the University is mainly responsible for the increase in 1921 in the Indian Educational Service. Before that date three posts of Inspector of Schools had been held by officers of the Provincial Service on a special pay of Rs. 500—40—700. At the reorganisation all posts of Inspectors were included in the Indian Educational Service. Subsequent revisions of the cadre were due to additional appointments being made in the University staff. An allowance of Rs. 300 per mensem from the University Fund is paid to the University Professors. The Women's Branch of the Indian and Provincial Services was not constituted a separate entity until 1921; before that date the posts were treated as Special appointments in the cadres, on special scales of pay. Several posts in both branches of the Indian Educational Service are held by officers who do not belong to either service, and a number of posts in the cadres of both Men's and Women's Services are vacant.

The reorganisation in 1921 of the Burma Educational Service transferred certain Headmasterships from the Subordinate to the Provincial Service; the further revision in 1925-26 was made to transfer six posts from the Scholastic Branch of the Subordinate Service to the Scholastic posts in the Provincial Service. No further recruitment to the appointments of Sub-Inspector in the Subordinate Service is to be made as it

has been decided that the maintenance of so low a grade of Inspecting Officers is inadvisable. A Selection Committee has been appointed consisting of the Director of Public Instruction, an Inspector of Schools and two non-official members appointed by the Hon'ble Minister for Education, for the selection of candidates for the appointments of Deputy Inspector of Schools which are advertised as open to applicants not in Government service.

On the 1st January 1923 one post in the Indian Education Service was held by a Burman, and on the 1st January 1928, two such posts were held, while a third post of Inspector was held by a Burman outside both the Indian and the Provincial Services. In the Burma Service 18 posts were held by Burmans on the 1st January 1923 and 24 on the 1st January 1928.

Influence of the Legislative Council.

(i) Legislation.

The Legislative Council passed the Rangoon University (Amendment) Act III of 1924 and the Rangoon University Building Trust Act VII of 1925. On the 27th November 1923 it passed a resolution recommending the provision of funds to send domiciled students in increased numbers to foreign countries for education, and the appointment of a Committee to select candidates for competitive examination and subjects of study. This resulted in the increase of State Scholarships and the appointment of an Advisory Selection Board already mentioned: a competitive examination for candidates has not been instituted. A resolution to increase University Scholarships was lost on the same date though not opposed by Government. A resolution moved on the 28th November 1923 recommending the provision of courses of study in Burmese in Medicine, Engineering and Agriculture was withdrawn on the assurance that the recommendation would be sympathetically considered. A resolution moved in March 1926 to recommend aid to unrecognised National schools was lost without a division. Another resolution, moved in July 1927, recommending the translation of scientific and other useful books into Burmese, was lost on division.

(ii) Resolutions.

(iii) Budget debates.

In Budget discussions, the attitude of the Council has been that more money than that provided should be spent on education, and reductions of grants have frequently been moved to secure this object. In 1923 cuts were moved to induce the appointment of Burmans as University Professors and Lecturers and to draw attention to the supposed underpayment of non-American teachers in Judson College. In 1924 special stress was laid on the need for vocational education. In 1925 cuts were moved to obtain the inclusion of the Insein Technical Institute as a constituent college of the University, to induce Government to hand over to popular control the Patamabyan examination in Pali, to secure aid to night schools in Rangoon, and to promote the education of the labouring classes.

In 1926 compulsory education, further help to National schools, and greater attention to technical instruction in Vernacular schools were suggested, and a cut proposed to secure aid to night schools in Rangoon and the appointment of an Inspector acquainted with Telugu for Telugu schools. In 1927 mass education, the teaching of industries,

the translation of books on commercial subjects aud teaching therefrom in monasteries were suggested in the general discussion on the Budget. Motions to reduce grants were made to secure an increase of pay and travelling allowance to the Burma Educational Service and the payment of better salaries to Vernacular teachers, the provision of a High School and increased educational facilities for Telugus.

(iv) Questions.

Up to the end of 1926-27 one hundred and ninety-one questions had been asked in the Council on educational subjects. Of these fourteen were concerned with the National schools, eight with the amount of expenditure on all schools, five with the grant of State scholarships for study abroad, eleven with the control and finance of Vernacular schools and two with contributions to public libraries ; two dealt with the study of classical Burmese and Oriental literature, five with instruction in gardening and agriculture, and seven with the Government Technical Institute, handicraft-schools, etc. ; four raised issues regarding the Anglo-Vernacular and High School examinations, and five regarding the Patamabyan examinations ; three were moved on the employment of unqualified teachers and sixteen on the salary, promotion, etc., of teachers ; eight were put regarding the reports of various Educational Conferences and Committees, three about Normal Schools, six about special classes, *e.g.* night classes, commercial schools, etc., and seven about facilities for Indian education and the appointment of a Deputy Inspector of Tamil and Telugu Schools ; three were raised regarding the fees payable in English and Missionary schools by Burmese and non-Christian pupils, three regarding compulsory and free primary education, and nineteen regarding particular schools or schools in particular areas ; the University buildings figured in fifteen, and appointments to the Burma Educational Service and the pay of Deputy Inspectors in five.

Enlistment of Democratic Support.

Except in the matter of State Scholarships, no effect of the alteration by transfer in the control of the Government of India and the Secretary of State has become apparent. Democratic support for educational advance has always been forthcoming, and opportunities for its exercise have been much increased by the Reforms, especially by the constitution of Boards and Committees. In districts the transfer of control of Vernacular education to local bodies, not a consequence of the reforms, has been the chief factor in enlisting such support. The University Council and Committees have also afforded opportunities for public service ; and the response made to the appeal for subscriptions to the University Endowment Fund is a noteworthy index of public readiness to assist.

APPENDIX.

Indian Educational Service.

Men's Branch.				Women's Branch.			
1st January.	Cadre.	Number and nature of posts.	Pay.	1st January.	Cadre.	Number and nature of posts.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.				Rs.
		1 Director of Public Instruction.	1,500—100—2,000.			1 Inspectress... (plus 1 Headmistress outside the Indian Educational Service and Burma Educational Service on Rs. 350—400.	400—500
		1 Assistant Director of Public Instruction.		1918			
1918				1919	1		
1919	24			1920			
1920		1 Principal of Government College.	500—50—1,250.				
		10 Professors				1 Inspectress	400—850
		4 Headmasters				1 Lecturer ...	
		7 Inspectors				1 Headmistress	
		1 Director of Public Instruction.	2,250—100—2,750.	1921		(plus 1 Assistant Inspectress outside the Indian Educational Service and Burma Educational Service on Rs. 200—250.	
		1 Assistant Director.	1,550—100—1,750.	1922			
		1 Principal of University College.	1,250—50—1,550.	1923	3		
1921		6 Headmasters		1924			
1922	37	9 Inspectors		1925			
		10 Professors	400—1,250.	1926		2 Lecturers ...	400—850
		9 Lecturers ...		1927	6	3 Inspectresses	
				1928		1 Headmistress	
		1 Director of Public Instruction.	2,250—100—2,750.				
		1 Assistant Director.	1,550—100—1,750.				
		1 Principal of University College.	1,250—50—1,550.				
1923	40	6 Headmasters					
		9 Inspectors					
		12 Professors	400—1,250.				
		10 Lecturers ...					
		1 Director of Public Instruction.	2,250—100—2,750.				
		1 Assistant Director.	1,550—100—1,750.				
		1 Principal of University College.	1,250—50—1,550.				
1924	41	6 Headmasters					
		9 Inspectors					
		12 Professors	400—1,250.				
		11 Lecturers ...					

APPENDIX—*contd.*

Indian Educational Service—concld.

1st January.	Men's Branch. Cadre.	Number and nature of posts.	Pay.	1st January.	Women's Branch. Cadre.	Number and nature of posts.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.				Rs.
1925 1926 1927 1928	41	1 Director of Public Instruction. 1 Assistant Director. 1 Principal of University College. 6 Headmasters 9 Inspectors 11 Professors 12 Lecturers ...	2,250+100 2,750. 1,550—100—1,750. 1,250—50—1,550. 400—1,250.				

Burma Educational Service.

			Rs.				Rs.
			(*a*) 1 250 1 300—550 (*b*) 1 300 7 300—20—400 (*c*) 12 300—550 (*d*) 1 300 1 300—10—350 2 300—25—400 1 300—20—500 1 400—20—500 1 800	1918 1919 1920	1	1 Assistant Inspectress.	200—250
				1921 1922 1923	1	1 Assistant Mistress.	200—500
1918 1919 1920 1921	2	(*a*) 2 Administrative. (*b*) 8 Inspection (*c*) 12 Collegiate (*d*) 7 Scholastic		1924 1925	2	1 Assistant Lecturer. 1 Assistant Mistress.	200—15—500
				1926 1927 1928	3	2 Assistant Lecturers. 1 Assistant Mistress.	200—500
1922 1923 1924 1925	41	(*a*) 2 Direction (*b*) 11 Inspection (*c*) 12 Collegiate (*d*) 16 Scholastic	8 700—50—800 33 250—25—675				
1926 1927	47	(*a*) 2 Direction (*b*) 11 Inspection (*c*) 12 Collegiate (*d*) 22 Scholastic	9 700—50—800 38 250—25—675				
1928	53	(*a*) 2 Direction (*b*) 12 Inspection (*c*) 17 Collegiate (*d*) 22 Scholastic	11 700—50—800 42 250—25—675				

APPENDIX—*concld.*

Subordinate Educational Service.

Year.	Men's Branch.				Women's Branch.					
	Deputy Inspectors of Schools.		Sub-Inspectors of Schools.		Deputy Inspectresses of Schools.		Assistant Mistresses of Govt. Normal Schools.		Lady Teachers for Govt. Anglo-Vernacular Schools.	
	No.	Pay.	No.	Pay.	No.	Pay	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	73	120, 150,	33	80—100	...	...	...	...	...	...
1919 ...	75	200, 250,	63		...	...	...	...	...	...
1920 ...	75		64	60, 80, 100	...	...	...	...	...	...
1921 ...	82	125, 150,	68		...	...	3		...	...
1922 ...	84	175, 200,	66		...	...	3	175—225	...	...
1923 ...	84	225, 250.	66		...	...	3		...	...
1924 ...	75 7		59		...	...	3		... ...	... ...
1925 ...	77 5		54		3		3		...	...
1926 ...	77 5	175—225 125—175	54	80—120	3	175—275	7	175—275	10	
1927 ...	77 5		54		6		7		25	80—180
1928 ...	77 5		54		6		7		40	

B—I.

Prisons Department.

The following table shows the receipts and expenditure of the epartment, and other statistics from which the nett cost of maintaining the prisoners has been calculated :—

Revenue.

Year.	In lakhs of Rupees.					Nett cost per prisoner per annum.
	Receipts from sale of Jail manufactures.	Expenditure on account of jail manufactures.	Net profit to Government.	Total Expenditure of department.	Nett cost of department.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
						Rs.
1918 ...	3·84	1·73	2·11	10·91	8·80	62½
1919 ...	3·59	1·24	2 35	11 72	9·37	70
1920 ...	3·90	1·68	2·22	14·34	12·12	83
1921 ...	3·98	1·78	2·20	16·99	14·79	92
1922 ...	4·20	1·25	2·95	18·86	15·91	98
Average ...	3·90	1·54	2·36	14·56	12·20	81
1923 ...	4·02	1·64	2·38	19·75	17·37	107
1924 ...	3·96	1·75	2·21	20·21	18·00	109
1925 ...	4·32	2·23	2 09	20·24	18·15	104½
1926 ...	4·30	2·03	2·27	22·04	19·77	103
1927 ...	4·81	·89	3·92	22·87	18·95	98
Average ...	4·28	1·71	2·57	21·02	18·45	104

Receipts.

The figures in column (7) are based on the average daily population. The fluctuations in the receipts from Jail Manufactures and in the expenditure thereon have not been remarkable. The decrease in the expenditure on Jail Manufactures in 1927 is due to the co-ordinating measures and the reorganisation of the Industries department made feasible by the appointment of

a Supervisor of Jail Industries. Details of the expenditure of the department are given in the following table :—

Expenditure.

Year. (1)	Establishment charges. (2)	Dietary charges. (3)	Hospital and Sanitation charges. (4)	Clothing and bedding of prisoners. (5)	Charges for moving prisoners and T. A. of staff. (6)	Miscellaneous and contingencies. (7)	Total (8)
1918 ..	4,60,522	3,72,952	40,476	71,704	61,047	84,432	10,91,133
1919 ...	4,58,014	3,78,014	51,946	1,26,613	63,531	93,550	11,71,668
1920 ...	5,00,684	5,68,773	69,394	1,23,600	62,447	1,09,516	14,34,444
1921 ...	6,19,024	6,71,072	87,277	1,48,672	58,633	1,13,853	16,98,531
1922 ...	6,80,161	8,05,213	76,866	1,38,205	68,703	1,17,253	18,86,401
Average	5,43,681	5,59,205	65,192	1,21,759	62,878	1,03,721	14,56,436
1923 ...	7,54,694	8,34,954	80,273	1,09,679	74,233	1,21,073	19,74,903
1924 ...	7,88,185	8,16,004	87,364	1,03,175	92,055	1,33,996	20,20,779
1925 ...	7,98,494	7,74,218	83,479	1,48,886	90,254	1,28,609	20,23,940
1926 ...	8,23,405	8,47,686	79,872	1,92,203	1,05,826	1,55,093	22,04,085
1927 ...	8,71,056	9,13,818	78,296	1,18,688	1,42,486	1,62,394	22,86,738
Average	8,07,167	8,37,336	81,857	1,34,525	1,00,971	1,40,233	21,02,089

Expenditure.

The rise under Establishment charges in 1921-22 is due to an increase both in the number of the staff and of its emoluments. The increase in 1927 is ascribed to entertainment of additional staff for the Quarry Jails and for extra-mural work, and to the experiment of employing Burman warders at one Jail on a higher scale of pay. This experiment has been discontinued as a failure. Dietary charges vary with the number of prisoners, the price of foodstuffs, and the amount in stock at the end of the year. Fluctuations in Hospital charges are due in part to failure of the Accounts Office to raise debits against the jails concerned for medicines received from the Medical Stores department at the time of supply. The increase in 1926 in columns 5 and 6 is due to expenditure incurred in connection with the Ticket of Leave scheme, whereby prisoners whose conduct in jail has been good are released on parole for extra-mural employment on the construction of roads and on other works under the Public Works Department. The cost of the clothing, plates, mugs, etc., supplied to these prisoners is being recovered from them by instalments. The sharp rise under this head in 1919 was due to an advance in the price of clothing and blankets, to the adjustment in this year of the cost of supplies received in the previous year, and to the purchase of new blankets to replace unserviceable stock. In general the continuous increase under this head is due to the effort to attain a scale of clothing for each prisoner consisting of two suits, a towel, a bathing slip, a blanket and a gunny cloth. This effort was successful in 1926 and the scale will be maintained in future.

It may be noted that on a comparison with other Provinces, taking the average expenditure for the five years 1920-24, Burma exhibited the lowest cost per head under "Dietary charges," Hospital and Sanitation charges, "Travelling Allowance" and "Miscellaneous," while as regards "Total charges," it was second, with the United Provinces first. It was estimated in 1926 that in Burma a prisoner's food cost a little over two annas a day or about Rs. 46 per annum; that his Hospital and Sanitation charges were Rs. 5 per annum, and that the total cost per head is five annas a day.

Some statistics of interest regarding the working of the department are given in the following table :—

Statistics.

Statement showing recorded Statistics under recognised heads
(1918 *to* 1927.)

Year. (1)	No. of prisoners of all classes admitted to Jail. (2)	No. of prisoners of all classes released from jail. 3	Daily average No. of all classes of prisoners. (4)	No. of prisoners admitted to hospital. (5)	Daily average No of sick. 6	No. of deaths in and out of hospital. (7)	Accommodation for all classes excluding hospital. (8)
1918 ...	37,459	39,605	14,068	7,824	328	360	17,329
1919 ...	39,048	40,035	13,388	4,611	263	382	17,271
1920 ...	43,873	41,705	14,607	6,385	314	291	16,671
1921 ...	45,639	45,204	16,088	8,044	387	261	16,709
1922 ...	42,737	42,411	16,228	8,258	383	255	16,763
1923 ..	42,827	42,786	16,287	16,754	391	204	16,680
1924 ...	46,195	45,197	16,532	15,594	341	219	17,109
1925 ...	44,119	43,831	17,372	10,738	263	179	17,746
1926 ...	49,918	49,397	19,267	12,307	292	281	18,489
1927 ...	51,097	49,348	19,347	10,254	281	345	18,777

The sudden rise in the number of prisoners admitted to Hospital in 1923 is due to the issue of an order that all prisoners found to be infected with ankylostomiasis and treated for that disease should be entered as admitted to hospital. The increase in the daily average number of prisoners is noteworthy. Between 1918 and 1922 it rose by 2,160 or 15·4 per cent., and between 1922 and 1927 it rose by 3,119 or 19·2 per cent.

On a comparison of Burma with the other Provinces of India during the quinquennium 1921-1925, the average number of persons in jail per million of the population in Burma is more than three times as great as in the rest of India, and in the case of prisoners convicted of theft it is nearly seven times as great. The number of annual admissions to jail per million is about two and a half times that of India proper, the North-West Frontier Province alone being much the same; in the case of murders the number of admissions is almost double that for the rest of India, and in the case of theft, more than three and a half times. Punishments in Burma for theft and robbery are much more severe than in other provinces being about double the average, while for hurt and aggravated hurt they are considerably lighter

In the three years 1923-1925 the average number of juveniles (not exceeding 21 years) per million of the population annually admitted to jail in Burma was 288 compared with 69 for India proper (or 17 per cent. of the total admissions as compared with 1 per cent.) the next highest being the North-West Frontier Province with 234.

Conditions in Burma do not appear to have changed greatly in twenty years. The increase in the census population between 1901 and 1921 was nearly 26 per cent. and the actual jail population between 1901-1905 and 1921-1925 shows an increase of about 35 per cent. though the number of admissions per million of the population has fallen by about 7 per cent. This is due to the fact that the average sentence for all offences has increased by about 19 per cent. from 11·3 to 13·5 months.

Development of the administration.

There has been no change in the policy of the department and such alterations as have taken place in the development of the administration are the normal result of keeping abreast of modern practice in civilised countries, and are in no way connected with the Reforms. Among these may be mentioned the establishment of a Prisoners' Aid Society of the Salvation Army Juvenile Adult Criminal Institution, where lads selected by the Salvation Army work on conditional release, and the Ticket of Leave Scheme referred to above. A Supervisor of Jail Industries has been appointed to secure the economic utilisation of prison labour, and the manufacture of quinine tabloids has been taken over from the Public Health Department.

Establishment.

The Appendices show the number of Jails and the staff employed therein. District Jails are divided into four classes, according to their size and importance. In 1923 began the reconstruction of the Tharrawaddy District Jail and its conversion into a Central Jail. Of the four whole-time Superintendents, three belong to the Indian Medical Service, drawing their grade pay, and the fourth is an officer of the Jail department. The main Central Jails are held by these four officers and the remainder, together with all the District Jails, are administered by the officers of the Civil Medical Department shown in columns 9 and 11 of Appendix I, who are in medical charge of the stations at which the Jails are situated. These officers draw Jail allowance in addition to their grade pay. The Sub-Assistant Surgeons shown in column 8 of Appendix I, are employed solely on medical duty in the various Jails while those entered in column 12 do medical work both in the Jail and the Civil Hospital.

As regards the Burmanisation of the staff the Inspector-General of Prisons writes :—

"During 1923, there were 55 Burman Jailors out of a sanctioned strength of 1 2. During 1927, there were 57 Burman Jailors out of a strength of 154.

The method of recruiting Jailors since 1926 has been through a training class for which candidates are selected from men domiciled in Burma, including of course Burmans and Karens. A certain standard of education and a fluent knowledge of Burmese are essential. The number of Burman and Karen candidates volunteering with the requisite standard of education is disappointingly small.

An effort was made to recruit Burman warders. In order to encourage suitable candidates, the initial pay was raised from Rs. 20 to Rs. 26 and an experiment was made at Tharrawaddy and Mandalay Jails under the most favourable conditions. The experiment, I regret to say, proved a thorough failure. Burman warders were found to be totally lacking in a sense of responsibility ; fraternised with the prisoners and proved inefficient in every way. Government had to issue orders to discontinue the entertainment of Burman Warders."

Influence of the Legislative Council. Resolutions.

The interest taken by the Legislative Council in the department and its influence thereon have been slight. No legislation has been promoted and only one resolution has been moved on matters properly connected with the department. This was a recommendation that elected members of the Council should be appointed Jail Visitors within their respective constituencies. It was opposed by Government and lost. Three resolutions were moved regarding the release or classification of political offenders, and one required the release of the prisoners convicted in connection with the Mandalay Riot.

Budget Discussion.

In Budget discussions a cut was moved in the 1923-24 Budget to draw attention to the proposals of the Indian Jails Committee in respect of non-habituals sentenced to long terms of imprisonment. In 1924-25 recommendations were made to improve the diet and education of prisoners, to abolish corporal punishment in jails and improve the training of prisoners in trades. In the 1925-26 Budget debates the utility of the Borstal Institutes was questioned, and in the following year cuts were moved to protest against the sending of Indian Political prisoners to Burma, to increase the subsistence money of prisoners on their journeys to their homes and to improve the conditions in lock-ups for under-trial prisoners.

Questions.

Nineteen questions were put, two of which referred to the practice of Civil Surgeons holding charge of Jails and suggested that whole-time Superintendents should be entertained throughout the province : six dealt with the experiment of releasing prisoners on parole to work on roads and quarries : two enquired about the health of two prisoners of note : two dealt with the establishment of libraries in jails, and the distribution of cheroots as rewards for good conduct : two were asked by a nominated member regarding the formation of a Prisoners' Aid Society and the possibility of utilising the Salvation Army to form criminal colonies and to reclaim *ex*-convicts : and information was requested as to the alleged over-detention of a prisoner at one jail, and abuse of power by a jailor at another.

Effect of Reforms.

There has been no alteration of control by the Government of India or the Secretary of State and the reforms would seem to have affected the department only by increasing the delay in disposing of important projects. There is no evidence of democratic influence at work on the department.

APPENDIX I.

Year.	Description of Jail.	Total No. of Jails.	Whole-time Staff.					Part-time Staff.			
			Superintendents.		Assistant Medical Officer.	Deputy Superintendents.	Sub-Assistant Surgeons.	Officers of Medical Department in executive and medical charge of jails in capacity of Civil Surgeons.	Medical Officer.	Sub-Assistant Surgeons in executive and medical charge of jails which are not at District Headquarters.	Sub-Assistant Surgeons on collateral duty in jails and Civil Hospitals.
			Medical.	Non-Medical.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1918	Central	7	3	...	...	1	17	4	...	...	...
	District	25	...	...	...	...	7	20	...	5	13
1919	Central	7	3	...	...	1	17	4	...	...	...
	District	24	...	...	...	...	7	19	...	5	13
1920	Central	7	3	...	...	1	17	4	...	...	...
	District	24	...	...	...	...	7	19	...	5	13
1921	Central	7	3	...	...	1	18	4	...	...	...
	District	24	...	...	...	...	6	19	...	5	13
1922	Central	7	3	...	1	1	22	4	...	...	...
	District	24	...	...	...	...	8	19	...	5	13
1923	Central	7	3	...	1	1	22	4	...	...	...
	District	24	...	...	...	...	8	20	...	4	13
1924	Central	8	3	1	1	2	22	4	...	...	...
	District	23	...	...	...	...	8	19	...	4	13
1925	Central	8	3	1	1	2	24	4	...	...	...
	District	23	...	...	...	...	8	19	...	4	13
1926	Central	8	3	1	1	2	26	4	1	...	...
	District	23	...	...	...	...	8	19	...	4	13
1927	Central	8	3	1	1	2	26	4	1	...	...
	District	23	...	...	...	...	8	19	...	4	13

APPENDIX II.

Year.	Inspector-General of Prisons.		Superintendent.		Assistant Medical Officer.		Deputy Superintendent.		Supervisor of Jail Industries.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	1		3		...		1		...	...
1919 ...	1		3		...		1		...	...
1920 ...	1		3	Pay of grade in I.M.S.	...		1	650—20—750	...	...
1921 ...	1		3		...		1		...	...
1922 ...	1		3		1		1		...	...
1923 ...	1		3		1		1		...	...
1924 ...	1	2,500 —50—	3	Grade pay	1		1	650—20—750	...	...
			1				1	600—20—700		
1925 ...	1	3,000.	3	Grade pay	1	Grade pay.	1	650—20—750		
			1	750—20—850.			1	600—20—700		
1926 ...	1		3	Do.	1		1	650—20—750	1	1,500
			1				1	600—20—700		
1927 ...	1		3	Do.	1		1	650—20—750		
			1				1	600—20—700	1	

APPENDIX II—continued.

Jailor Staff.

Year.	1st grade.		2nd grade.		3rd grade.		4th grade.		5th grade.		6th grade.		7th grade.		Apprentice Jailors.		Total number.
	No	Pay.	No	Pay.	No.	Pay.	No	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No	Pay.	
(1)	(2	(3)	'4.	(5)	(6	(7)	'8	(9)	(10	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
1918 ...	2		4		6		14		22		30		42		10		130
1919 ...	2	250—30	4	240	6	190	14	155	22	125	30	100	42	70	10	50	130
1920 ...	2	—400	4		6		14		22		30		42		10		130
1921 ...	2		4		6		14		22		30		42		10		130
1922 ...	4		11		15		23		36		61		...	...	...	...	150
1923 ...	4		11		15		23		36		61		...	...	...	...	150
1924 ...	4	400—20	11	250—10	15	200—8—	23	100—6—	36	125—5—	61	100—3—	...	...	...	...	150
1925 ...	4	—500	11	—350	15	240	23	190	36	150	61	115	...	...	...	...	150
1926 ...	4		12		16		24*		36		63*		...	...	...	...	155
1927 ...	4		12		16		24*		36		63*		...	...	...	...	155

* One temporary post.

APPENDIX II—concluded.

Warder Staff.

Year.	Chief Warders.		1st grade Head Warders.		2nd grade warders.		3rd grade warders.		Warders.		Female warders.				Total number.
	No.	Pay.	No.	Pay.	No.	Pay	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
1918 ...	2		8		13		32		845		...	...	...	...	900
1919 ...	2	35—1—40	8	30—1—35	13	25—1—30	32	20—1—25	845	14—½—15—⅔—17—⅔—20	...	...	...	...	900
1920 ...	2		8		13		32		845		...	...	...	...	900
1921 ...	2		8		13		32		845		...	...	...	...	900
1922 ...	7		49		...	...	...	...	861		1		...	...	958
1923 ...	7		49		...	...	...	...	950		1		...	...	1,007
1924 ...	7	50	49	28—1—40	...	...	...	...	950	20—⅔—22—⅔—26	1	30	...	...	1,007
1925 ...	7		49		...	...	...	...	950		1		...	...	1,007
1926 ...	8		51		...	...	...	...	1019		1		...	...	1,079
1927 ...	8		52		...	...	...	...	1069		1		8	25—⅔—40	1,138

B—II.

Land Revenue Department.

Under this head are grouped the Settlement and Land Records Departments, the Town Lands and Minerals Departments, the Government Estates Department, and the Rangoon Development Trust. The principal revenue authority is the Financial Commissioner (Reserved Subjects). The accounts term "land revenue" includes not only the assessment on land, but also *Taungya*-tax, Capitation-tax and land rate in lieu thereof, *thathameda*, revenue from mines, fisheries and salt. The *Taungya*-tax is a charge per head or per house-hold imposed in areas of shifting cultivation, usually in the hills, in lieu of land revenue. Capitation-tax is paid in addition to their land revenue, if any, by all male adults between the ages of eighteen and sixty in Lower Burma, but certain classes of persons are exempted, including school teachers, Government servants and ministers of religion. A bachelor pays at the rate of Rs. 2-8 and a married man at the rate of Rs. 5 per annum. In a few backward localities the rates are lower. In eight of the older towns a land rate on covered and uncovered areas is assessed in lieu of capitation-tax. The *thathameda*-tax, which was levied in Upper Burma only, is a tax on all income derived from sources other than agriculture; agriculturists are exempt only if they have no extraneous sources of income, which is seldom the case. The tax is assessed at an average rate per house-hold which varies from villlage to village as separately determined for each village by the settlement officer. The annual demand varies therefore with the number of house-holds, and is distributed over the house-holds by local assessors known as *thamadis*.

Both *thathameda* and capitation-taxes are like in that they are not assessed on house-holds or individuals that have no means of subsistence. Poverty is a ground for exemption both in Upper and in Lower Burma.

Salt is now a Central department and the Fisheries department has been dealt with separately. Neither of these will therefore be touched on here.

The following tables give the Receipts and Expenditure of the department under the more important heads only :—

Receipts (in lakhs of rupees).

Year.	Land Revenue.	Capitation-tax.	*Thathameda*.	Land rate in lieu of Capitation-tax.	Rent of leased land.	Petroleum Revenue.	Fees, Royalties, etc., on other Minerals.	Other Miscellaneous Receipts.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1918-19 ...	343·15	53·35	40·28	1·07	3·23	30·88	8·54	·98	481·48
1919-20 ...	296·48	51·29	41·01	2·15	2·86	36·56	8·72	·86	439·92
1920-21 ...	314·63	54·53	38·92	1·16	2·80	33·11	7·58	1·25	453·98
1921-22 ...	344·88	54·34	40·79	2·50	4·01	34·95	8·10	1·25	490·82
1922-23 ...	305·26	56·33	41·54	1·45	3·62	36·42	4·67	1·11	450·40
Average ...	320·88	53·97	40·51	1·67	3·30	34·38	7·52	1·09	463·32
1923-24 ...	296·88	55·69	32·41	1·46	4·03	34·68	4·47	·80	449·42
1924-25 ...	393·49	57·28	43·38	1·35	4·45	38·25	5·33	·85	544·38
1925-26 ...	408·10	57·23	43·85	1·41	5·42	31·82	5·13	1·80	554·76
1926-27 ...	372·22	58·03	45·32	1·86	5·15	30·74	5·40	1·26	519·98
Average ...	367·67	57·06	43·74	1·52	4·76	33·87	5·08	1·18	514·88

Expenditure (in lakhs of rupees).

Year.	Oil-well Establishment.	Charges for Land Revenue collection.	Survey and Settlement.	Land Records.	Exploration of Petroleum, Coal and other Minerals.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1918-19 ...	·27	25·81	4·53	15·82	...	46·43
1919-20 ...	·25	20·38	4·85	16·31	...	41·79
1920-21 ...	·32	21·67	6·02	19·10	...	47·11
1921-22 ...	·33	25·09	6·51	21·02	·16	50·11
1922-23 ...	·33	20·99	6·75	21·83	·32	50·22
Average ...	·30	22·79	5·73	18·82	·10	47·74
1923-24 ...	·34	21·06	4·83	22·72	·35	49·90
1924-25 ...	·34	25·33	5·95	24·06	·35	56·03
1925-26 ...	·37	27·99	6·33	24·13	·30	59·12
1926-27 ...	·36	25·78	6·99	24·83	·32	58·28
Average ...	·35	25·19	6·02	23·94	·33	55·83

Receipts.

Receipts under Land Revenue proper fluctuate with the nature of the harvests. The increase under "Petroleum Revenue" in 1924-25, is due to collection of arrears of previous years, and the subsequent decrease is ascribed to the diminishing outturn of the main oil-field at Yenangyaung. The decrease under "Fees, Royalties, etc., from other Minerals" in 1922-23, is due mainly to the fact that from 1st October 1921, the revenue from Minerals in the Shan States is credited to the Shan States Federation. The recovery of the tin-mining industry and the higher prices ruling for tin are responsible for the subsequent increase.

Expenditure.

Under expenditure the head "Oil-well Establishment" represents the pay, etc., of the staff of the Warden of the Oil-fields, Yenangyaung. The "Charges for Land Revenue Collection" comprise the commission paid to Village Headmen for the collecting the Land Revenue, Capitation-tax and *thathameda*. Under "Survey and Settlement" fall the charges for the Settlement Parties which vary mainly with the number of parties at work. The remaining two heads represent the cost of the Land Records and the Minerals Departments.

Opposition in Council to Thathameda and Capitation-tax.

An account of the agitation in Council against the continuance of the *thathameda* and capitation-tax may suitably be given here. On the 11th March 1925, a Resolution was moved recommending the abolition of capitation-tax in Lower Burma. The proposer urged that "this is the one tax imposed by the British Government in Burma which has encountered any appreciable amount of real criticism, and this is also the one tax which has encountered considerable difficulties in its collection," and claimed "the support of the whole of this Council on the

general ground that this tax is a most inequitable and unjust one." At the end of his speech he remarked, "Others might object and say that we ought not to abolish this tax until and unless we have found a substitute, but in my opinion if this Council agrees with me that it is a bad and vicious tax, then the sooner it goes the better. If we have a mad-dog in the House I do not think anybody will wait until he gets a good one before he destroys the mad one. As for making a suggestion in regard to a substitute everybody is at liberty to make any suggestion he likes. But as for putting forward a proposal relating to taxation, as everyone is aware, it has got to come from the Government. That is the reason why I do not try to take up the time of the House by including in any proposal the question of a substitute. But I am not yet quite convinced about the desirability of a substitute." Two Indian members supported the motion on the ground that "the tax is antiquated and is reminiscent of medieval times." A member urged that "the capitation-tax as we have already known is admitted to be unjustifiable tax all along. It has been imposed on the people of Burma merely for the sake of revenue." Another termed it a penalty on marriage explaining. "As long as a man is unmarried, he has to pay Rs. 2-8 or Rs. 2 as the case may be; but the moment he gets married, he has to pay double the amount he has been paying. I would ask members of this House to consider whether this additional tax imposed on him after his marriage is not in fact a tax imposed on our women as penalty for marriage." To another, the abolition was desirable as "we will able to show to our constituents that we have done some good by entering into the Council." An amendment to include *thathameda* in the Resolution was disallowed, and the Finance Member suggested that the report of the Indian Taxation Committee should be awaited and a committee then appointed to consider the subtitution of some other form of tax for capitation-tax. He further pointed out that District Councils had it in their power to abolish capitation-tax by levying a tax on "circumstances and property," but the mover countered that "I do not think it is very fair that these District Councils should be burdened with this unenviable task." After discussion the Finance Member's amendment was passed by 39 votes against 29.

Next, on the 16th March 1925, a cut of Rs. 3½ lakhs was moved against the Land Revenue Department, deleting the provision for payment of commission on *thathameda* collections. The mover urged that "the poor people from the rural areas are supporting the Government much more than the towns-people: the *thathameda*-tax should therefore be totally abolished." In reply the Finance Member pointed out that the mover of the resolution represented a constituency where *thathameda* has never been levied, and laboured under certain wrong impressions regarding the assessment of the tax, but added that he was willing to agree that the terms of reference to the committee which the Council had decided five days before to appoint regarding capitation-tax, should include also *thathameda*. After some discussion the motion was withdrawn on this assurance.

On the 2nd March 1926, a Resolution was moved for the abolition of *thathameda*-tax, on the ground that it is inequitable, being in effect "nothing but a poll tax, while as regards the claim that it is an old Burmese tax, in those days taxation was not so multifarious, nor where the sources of revenue or of income of the Burmese Kings so manifold, nor was the cost of living, which has increased by advancing civilization,

so great." The mover suggested that as regards substitutes, "we have the other side of it, to meet such a deficit in our income from resourceful revenue, that is, by retrenchment or by putting our case as strongly as possible before the Government of India and getting our money back from the export of kerosene and petrol." One member suggested as an alternative an export duty on rice, but this, it was pointed out by another member, would fall on the cultivator alone. A member supported the resolution "not because I believe that the Government would act on the Resolution, but on principle," and stated "If a tax is not equitable, it means it is unjust. . . . . Knowing the tax to be unjust, for the Government to ask the people to continue paying it because a substitute cannot be found, is I think legalised robbery. Apart from that if an unjust tax is going to be abolished it is the duty of the legislature under the present circumstances to find a substitute, but the question of substitution ought to have no connection whatever with the question of the abolition of an unjust tax." Another in support of this argument urged "what I want to tell on principle, Sir, is this, that if the tax is to be known by the Government as an unjust tax, it is for the Government to abolish it at once. In this case there is ample time of ten months according to the mover of the amendment, and if the Government cannot arrange within these ten months, it should be considered possible that we are not fit to be governed by the system of Government which now exists." One member in advocating retrenchment said, "So therefore I say that if there is less come, cut down expenditure also." The Finance Member pointed out that the *Thathameda* is a tax on non-agricultural incomes, and its abolition without a substitute would result in a discrepancy between the taxation of non-agriculturists who paid no income-tax, and agriculturists who paid land revenue. He added that the Indian Taxation Committee found the tax unobjectionable in theory, but advocated assessment by official agency, to which however members of the Council took exception. Such defects as existed in the assessment were due to the people themselves. As an amendment he suggested that the Committee already proposed to find a substitute for capitation-tax should be requested to recommend a substitute for *thathameda* also. After some discussion this amendment was finally passed by 46 votes to 32.

The general attitude of the Opposition may be gathered from the following extracts from a speech by the leader of the Nationalist party on the Budget for 1926-27 on the 12th March 1926 :—"On the top of that I think members of this House are now perfectly aware by this time that the members on the opposition side, *i.e.* the Nationalists, Home Rulers and Swarajists, are agreed on the main questions as regards the *thathameda*-tax and the capitation-tax. We have committed ourselves that the *thathameda*-tax and the capitation-tax must be abolished. If both these taxes were abolished the real effect on the Provincial Government will be that about forty lakhs will be taken away from the hands of the Provincial Government. Of course some ways must be found to finance District Councils and Municipalities. That is a matter for District Councils and Municipalities, and I am sure if they are encouraged to find out ways and means to finance their own institutions they will discharge their duties. Even if there is some difficulty for the District Councils and Municipalities to find out funds, still that is no reason why the *thathameda*-tax and the capitation-tax should be allowed to remain any longer."

The Capitation and *Thathameda*-taxes Enquiry Committee was appointed on the 18th May 1926. Its report was dated the 14th March 1927 and the orders of the Local Government were issued on the 29th June 1927. On the 7th July 1927 the leader of the Home Rule party moved a Resolution to stop the collection of *thathameda* and capitation-taxes with effect from the 1st January 1928. The mover criticised adversely the composition of the Committee, its recommendations and the orders of Government thereon, and asked that the Legislative Council should have the report placed before it " for consideration and decision according to its wishes," and that meantime no arrangements to collect the taxes should be made. In reply the Finance Member pointed out that " Members on the opposite side of this Chamber declined to serve on the Committee. Consequently if the Committee was mainly composed of members or parties which usually support the Government, it was not the fault of the Government." The other criticisms were also traversed and the motion was lost by 27 votes to 42, no other members having taken part in the discussion.

In the general discussion on the 1927-28 Budget the Nationalist leader referred to the taxes on the 4th February 1927 and said " we are asked by the Hon'ble Finance Member to find substitutes if we want to abolish these taxes. Abolish we will, but, we have no intention whatever of finding substitutes for them in Burma. If the Hon'ble Finance Member asks us how we are going to replace the one crore of rupees which Government is at present deriving from these taxes, may reply to him is, recover those sums of money which the Government of India have wrongfully and fraudulently taken away from us. There are sums of money which they have spent away unjustly. Recover them." In support of this demand the leader of the Home Rule party said— " Abolish the capitation and *thathameda* taxes entirely. We have no objection to the money being borrowed from elsewhere to make good the deficit, amounting to a crore of rupees, caused by the abolition of these taxes. The members of this Council who side with Government can impose new taxes as their substitutes if they so desire. But as for us, we will never give our consent to it—either in this or in future existences." On the 7th February 1927 the leader of the Home Rule party moved to delete the provision in the 1927-28 Budget for commission on collections of capitation-tax and urged, " The abolition of the capitation and *thathameda*-taxes without seeking for substitutes is what is desired by the hon'ble members who are the representatives of the people. This disire deserves satisfaction. It should be complied with by Government —Raise a loan equal in amount to the *thathameda* and capitation-taxes and repay the loan from the revenues obtained from the whole of Burma. What is wanted is that the capitation and *thathameda* taxes are not demanded." The motion was lost without a division.

Finally on the 10th February, 1928, speaking on the 1928-29 Budget, a Swarajist member blamed the retention of the taxes in the Budget as responsible for agitation in certain districts and said, " Speaking for the non-Government members, I believe they are unanimous in the ir desire to abolish the tax. When I say abolish I mean to kill and bury capitation-tax and not to impose it again." A reduction of the provision for payment of commission for the collection of the taxes was moved on the 20th February 1928 by the leader of the Home Rule Party, who again advocated the immediate abolition of the taxes without any substitutes to replace them. After a long and somewhat acrimonious discussion

which touched on taxation in general, crime, charges against members of the Council, Government officers and the British Government, the motion was lost without a division.

Capitation and *Thathameda*-taxes Enquiry Committee.

The Capitation and *Thathameda*-taxes Enquiry Committee consisted of eight members, seven of whom were elected members of the Ligislative Council, and the eighth was the Financial Commissioner. One member resigned on being appointed President of the Council and was not replaced. The remainder were representatives of Rural Constituencies, three each from Upper and from Lower Burma. Its report contained four Minutes of Dissent and its general conclusions may be summed up in the following extract from paragraph 7 of the Report: "What a majority of witnesses told the Committee may be summarised as follows:—"We do not wish to pay 100 lakhs in taxation; but if it is necessary for Government to have this amount to carry on as at present, then we would rather raise the sum required by capitation and *thathameda*-taxes than in any other way: at all costs we pray to be saved from the multiplicity of new-fangled substitutes which have been suggested." The Committee agrees in the main with this view. If however the taxes are to be retained the Committee considers that they should cease to be sources of provincial revenue and should be applied to local purposes, that is education, sanitation, public health and communications. In other words the taxes should be used to meet the needs of local bodies."

The recommendations of the Committee, as regards substitutes for the two taxes, fall into three groups, involving proposals for (1) contributions from Central Revenues, (2) taxes on outsiders and (3) internal taxation. The first group involve a revision of the Meston settlement and were therefore not practical politics. The second group comprised a cess on rice exported to India and on exports of teak, and a tax on new residents. All of these offend against canons of taxation enunciated by the Secretary of State for India or the Government of India. The third group comprise a tax on betting, the sale of *ganja* to Indians only, the reopening of the register of Burman opium consumers (closed since 1894), an increase in Arms license fees and a tax on emigrants. The last named was held by the Local Government to be subject to the same disability as the proposed cess on rice exported to India, namely that it offends against the canon laid down by the Secretary of State that provinces "must tax themselves and not one another". The reopening of the opium register involves a departure from the policy of preventing the consumption of opium by Burmans which has been pursued with varying success for over thirty years, and though the measure would add about twelve lakhs to the Provincial revenues without appreciable increasing the total number of Burman consumers, the Local Government was not prepared to approve it without a clear mandate from the people affected. The proposal to sell *ganja* to Indians is a reversal of a policy in force since 1873, but as Burmans have no partiality for the drug and Indian consumers experience little difficulty in satisfying their requirements despite prohibitive measures, it was decided to experiment in Rangoon with the sale. The Local Government agreed to pursue the recommendations regarding the tax on betting and the increase on fees for arms licenses, and thus adopted only three of the proposals, calculated to bring in a revenue of eleven lakhs or little more than a tenth of the present gross receipts from capitation-tax and *thathameda*. The nett receipts in 1926-27 amounted to Rs. 96½ lakhs while contributions

to local bodies were Rs. 59½ lakhs. The corresponding figures for the previous year were Rs. 94 lakhs and Rs. 45⅔ lakhs. The difference was spent on the ordinary needs of the provincial administration. The Local Government had therefore no alternative but to retain these two taxes, but in view of the recommendation of the Indian Taxation Enquiry Committee that they should cease to be credited to Provincial revenues as early as possible and be replaced by taxes raised by District Councils, has agreed to treat the nett proceeds as a fund earmarked to meet the needs of local bodies, and debit to it all contributions from Provincial funds to those bodies, on the understanding that by 1932-33 the nett receipts in full will be absorbed by these contributions, and not a moiety as at present. This step was taken as it was obvious that no District Council would venture to assume the responsibilities of levying the taxes necessary under the Burma Rural Self-Government Act to secure the abolition of *thathameda* and capitation-taxes. The Local Government decided further to levy a Cess on land revenue in Upper Burma, at the same rate as in Lower Burma, but not during the currency of any existing settlement.

Land Mortgage Banks.

The interest taken by the Council in the establishment of Land Mortgage Banks may also be noted. In a resolution on the 3rd December 1923 for the formation of a Trust with a large non-official majority to administer the Rice Control Profits Fund, the leader of the Nationalist party advocated, among other objects to which the fund should be devoted, the establishment of Agricultural Banks to make long-term loans at low interest on land. After discussion the motion was withdrawn on an assurance that Government was in favour of money being set aside for such Banks and that the Finance Committee would take all proposals for utilising the Fund into consideration. At the introduction of the Provincial Budget for 1924-25, the Nationalist leader, on the 13th March 1924, raised the same point and expressed himself as "not at all satisfied with the paltry sum" of Rs. 2½ lakhs provided for Land Mortgage work and demanded "a fairly big amount, say 25 lakhs or 30 lakhs to start with and to spread over the various districts." This criticism met with some support and the Finance Member explained that pending the return of the officer deputed to study the Land Mortgage problem in Europe, an experiment was to be made with Land Mortgage Co-operative Societies, and the Registrar, Co-operative Societies, anticipated that at the initial stages the sum provided in the Budget was adequate. Next on the 27th August 1924 the same member moved that a sum of not less than three crores be reserved out of Rice Control profits for Land Mortgage Banks and that a sum of not less than 50 lakhs be utilised immediately for this purpose. The mover dwelt on the difficulties faced by a cultivator and stated. "I think the Land Mortgage Bank is, if not the best, one of the best means of helping the poor needy cultivators who are ready and willing to work on the land but who are absolutely helpless so far as capital is concerned." This proposal for cheap credit was strongly supported and early action was urged. One member in inveighing against delay said. "Are we to accept the view that methods for redeeming lands must be sought for and studied in foreign land? If it is no insult to Government I will tell the House that in my part of the country not men but women manage such business . . . . . If one care to be frank, one will have to admit that at the root or bottom of this racial question lies the land

question and ownership by Indians." The Finance Member explained the position and eventually the resolution was amended and accepted enabling Government to spend not less than three crores on the establishment of Land Mortgage Banks and to incur expenditure as is required for the early establishment of such Banks. On the 4th March 1926 a Resolution was moved urging immediate steps for the opening of Land Mortgage Banks with a capital of notes less than Rs. 10 lakhs as an experiment. In reply it was explained that two separate attempts to arrange Land Mortgage Co-operative Societies had proved abortive, and that a draft Bill to establish Land Mortgage Banks was under consideration. It was further stated that under the Devolution Rules Land Mortgage Banking is a Central Subject and that an amendment of the Rules by the Secretary of State would be necessary to provincialise it. The resolution was withdrawn. Another motion by the leader of the Nationalist party on the 14th February 1927 pressing for the institution of these Banks was withdrawn on an intimation that the draft Bill was under consideration by the Government Advocate.

Legislation.

Three Bills affecting Land Revenue proper were passed. The first, the Burma Land and Revenue (Amendment) Bill, 1924, to enable lump-sum assessment of land revenue to be made in Lower Burma was defeated by the President's casting vote when first introduced. This was due to a misunderstanding by the opposition, and the Bill on being reintroduced some six months later, was passed without discussion or division. A second Bill was passed to amend the Upper Burma Land and Revenue Regulation so as to bring its provisions more into consonance with present conditions and with the law in force in Lower Burma, while the third Bill amended the Lower Burma Town and Village Lands Act, 1898, by providing a penalty for the breach of rules framed under the Act. In order to give effect to a resolution passed by the Council against Government opposition, the Rangoon Development Trust (Amendment) Bill, 1924 was introduced by Government and passed to provide for increased representation of Burmese and other races on the Board of Trustees.

Resolutions.

Twelve Resolutions were moved on Land Revenue matters, four of which aimed at converting the Council into a Court of appeal against orders passed by Government officers. Two of these required the appointment of Committees to enquire into the alleged eviction of cultivators from certain areas and were passed against Government opposition. No action wast aken on them. The third and fourth, which were for the free grant of land to the Trustees of the Shwe Dagon Pagoda and for the appointment of a Committee to enquire into the orders of a Settlement officer passed over thirty years ago regarding the status of certain land, were lost. Three Resolutions for the abolition of Capitation-tax and *thathameda*, two of which resulted in the constitution of the Capitation and *Thathameda*-taxes Enquiry Committee, have already been discussed. A Resolution for the appointment of a Committee to enquire into economic conditions in general and in particular into the distress and poverty of agriculturists, was withdrawn after discussion, as also was one to increase the pay of Inspectors and Surveyors of the Land Records department. A motion to appoint a Committee to examine the land policy and land administration of Government and meanwhile to keep pending certain Land Revenue Rules was lost by 34 votes to 38. This Resolution had reference to the publication for objections of consolidated rules

under the various Land Revenue enactments and was based on the assumption that changes of policy had been introduced. The main objections raised dealt with Government Estates, and the claim was also made that the Council should have control over the making of rules. The mover, the leader of the Nationalist party, stated, " Burma is an agricultural country where about 75 per cent. of the people rely for their livelihood on agriculture, and if Government propose to frame rules which affect the interests of such a large section of the public, I submit that the members of this House have an inherent right, whatever may have been the practice in the pre-reform days, of a say in the matter, and not by sending criticisms to the Secretaries concerned." Another member declared. " These powers are no doubt given by certain section of the Act. But then, who has the authority to say that certain notifications and certain rules made under the Act are *ultra vires*? I consider that the rules, notifications, etc., contained in the whole Manual are for the most part arbitrary. As I said before, it is an undue encroachment on the powers of the legislature, and it is time that the legislature should have some control over these rule-making powers as well." In reply the Government spokesman explained that the new rules maintained the existing policy to a great extent and that any variations were in the form of amalgamating the existing practices in Upper and in Lower Burma. On division the motion was defeated. A resolution to open a Forest Reserve to cultivation, and in other to suspend the collection of land revenue and capitation-tax in a certain district on account of damage by floods were lost. The fate of three Resolutions regarding Land Mortgage Banks and of one regarding the Rangoon Development Trust are dealt with separately elsewhere.

Questions.

One hundred and seventeen questions were put, of which nine dealt with the Rangoon Development Trust, and twelve with the constitution, area, etc., of Government Estates ; five were moved regarding the assessment and collection of capitation-tax and *thathameda*, three regarding the publication of the Settlement Report of a certain district and the rates of land revenue to be fixed, and three regarding the rates imposed in certain areas. Two questions were put as to be adequacy of the provision made for the issue of Agriculturists and Land Improvement Loans, and thirteen as to the remission of revenue, etc., to be granted as relief in view of distress in certain areas. Seven questions raised the issue of the introduction in a certain area of a lump-sum assessment of Land Revenue and its distribution by local assessors, and six that of the area and use of reserved grazing grounds ; fourteen asked for information regarding the issue of leases over large areas, and eight regarding the occupation of land on a certain canal, and the throwing open of a Forest Reserve and other areas to cultivation. Seven questions were moved to ascertain the action taken by Government on two resolutions passed by the Council regarding the eviction of cultivators from certain areas, and thirteen dealt with allegations of discontent in the Land Records Service.

Budget Debates.

The Budget debates in early years were uneventful, but in the last two the question of the abolition of capitation-tax and *thathameda* loomed large. A cut of nearly Rs. 3 lakhs was moved in the 1923-24 Budget as a retrenchment Measure, and was lost. Suggestions were made that capitation-tax in mower Burma should be replaced by *thathameda*, that the period for

which the rates of land revenue are fixed at Settlement should be thirty years, and again that Permanent Settlement should be introduced. In the 1924-25 Budget a reductian of Rs. 100 was proposed to draw attention to alleged mal-administration of the oilfield rules by the deportion of certain agitators. This was carried by 47 votes to 31, but similar cuts regarding the alleged " grabbing " of reserved grazing grounds by the Colonisation department, and the action taken to reduce the number of the Land Records staff, were withdrawn. The deletion of Rs. 3½ lakhs, being the provision for the payment of commission on *thathameda* collections was moved in the 1925-26 Budget, but was withdrawn on an assurance that the Committee appointed to investigate the possibility of substituting other sources of income to replace capitation-tax, would also take up *thathameda.* In the general discussion on the 1926-27 Budget the leader of the Nationalist party declared that *thathameda* and capitation-tax must be abolished and further objected to the Government Estates department collecting rent as well as Land Revenue from its tenants. His motion to reduce the Budget provision for this latter department by Rs. 1,22,000, based on objections to its system and administration, was lost by 44 votes to 50. Finally in the 1927-28 Budget the necessity for the abolition of capitation-tax and *thathameda* was again strongly emphasised, but a motion of the leader of the Home Rule party to delete the provision for commissions on collections was lost without division. A protest against the introduction of a system of lump-sum assessment to land revenue in a certain area, and against the imprisonment of some Buddhist monks for seditious speeches in connection therewith, was lost by 25 votes to 42.

The Settlement and Land Records Departments.

In brief, the Settlement department deals with the Settlement of Land Revenue, and the Land Records department with its assessment. The collection and general administration of the revenue is controlled by the seven Divisional Commissioners. The two departments of Settlement and of Land Records are in charge of the Commissioner of Settlements and Land Rocords, subject to the control of the Financial Commissioner. The functions of the Settlement department are to determine rates of revenue on land, and in previously unsettled areas to decide tenures and boundaries of holdings, and prepare maps and registers showing holdings, ownership and occupancy. Rates of land revenue are notified by the Local Government for a term of years, usually, twenty, on the recommendations made by Settlement officers after enquiries into such matters as the fertility of the soil, cost of production, value of produce, rents paid by tenants, etc. The effect of any large enhancement is mitigated by initial reductions of the sanctioned rates.

The functions of the Land Records department are to maintain the maps and the registers of holdings initially prepared by the Settlement Party, to keep up to date the original survey for the purpose of the annual assessment, and to compile the annual assessment roll according to the rates notified by the Local Government. A special survey staff has been organised to deal with areas in which owing to the rapid extension of cultivation or some other cause, the regular staff is unable to maintain the survey. Areas in which these records are kept up are described as " under supplementary survey." The Courts have held that, so far as title to land is

concerned, no presumption of validity attaches to the records though they are inevitably referred to in almost every civil suit.

As regards establishment, the number of settlement parties varies with the number of districts in which settlement is due, usually four or five. In charge of each party is a Settlement Officer, usually a member of the Commission, but one such post is at present held by an officer of the Land Records Service. With each party are usually three Assistant Settlement Officers, of whom two are ordinarily officers promoted from the inferior settlement staff, while the other may belong to the Commission or the Burma Civil Service. The inferior staff varies with the work but normally comprises 10 Inspectors, 50 field clerks, two office clerks and a record keeper with chainmen and other menials. The cost of the establishment has already been shown under the Expenditure of the Land Revenue Department.

The Land Records department consists of a superior branch, the Land Records Service organised on a provincial basis, and an inferior branch, the district establishment of surveyors, inspectors, clerks, etc., organised separately within each district. A statement of the staff is given in the Appendix. Its cost has already been shown. On recruitment for the Settlement and Land Records departments the reforms have had no direct influence. The replacement of Anglo-Indians by Burmans as Superintendents of Land Records began more than ten years ago. Indirectly the Land Records department has been affected adversely as, with the opening of other services and a slightly higher rate of pay drawn by the Burma Civil Service, the department is not deemed to hold its former attractions.

The principles and procedure of Land Revenue administration were the subject of prolonged consideration and discussion in the years 1920-1925, and were investigated by a committee appointed by the Local Government in 1920. The results, on which the reforms had no influence, were, in the Settlement department, the issue in 1925 of revised instructions to Settlement Officers prescribing a more difinite and equitable procedure for the determination of rates of revenue, and a more liberal method of allowing for the cost of cultivation in fixing the rates ; and in the Land Records department a simplification of the records and of the assessment procedure which have made possible considerable reductions of staff in Lower Burma. Further reductions may result from proposals for :—

(*a*) fixed holding assessment in areas of established cultivation were, crops being secure and holdings not capable of further extension, the revenue on each holding is fairly constant from year to year and no great amount of Supplementary Survey work is needed ;

(*b*) fixed kwin assessment in remote and sparsely cultivated areas where maintenance of Supplementary Survey is financially unsound.

The enhanced powers of financial sanction conferred on the Local Government and the consequent relaxation of control by the Government of India and the Secretary of State over the better paid appointments has made it possible for the pay of such appointments (*e.g.*, Superintendents of Land Records) to be varied with much greater ease than was formerly the case.

With the provincialization of land revenue and land revenue administration under the Reforms the Government of India have relaxed

their control in the matter of Land Revenue Settlements and assessments. Sanction is still necessary in certain exceptional circumstances; but the Local Government now has full power to sanction the inception of settlement operations and to confirm assessments. This relaxation of control has greatly facilitated the administration of the Settlement Department. In order to prevent undue extensions of the periods of settlements being sanctioned by the Local Government under pressure from the Legislative Council, orders have been issued by the Government of India that no extension for a period exceeding five years should be sanctioned without their previous approval.

In general, as yet democratic influence has had little effect on the two departments whose work is somewhat of a technical nature. Arrangements have however been made for prominent persons from the Settlement area interested in Agriculture in future to comment on the Settlement Officers' report before it is submitted to the Local Government, and for the publication of the proposed rates of assessment for objections prior to their final notification.

Town Lands Department.

In many towns in Burma Government land is still held by tenants for residential or industrial purposes on old pepper-corn or nominal rents. The revision of town land rents has been long overdue and district officers have neither the time nor the expert knowledge necessary for dealing adequately with the problem. A new temporary appointment of Commissioner of Town Lands was, therefore, created in 1927 and a member of the Burma Commission who, as Chairman of the Rangoon Development Trust, had specialised in town lands administration, was appointed to the post. In addition to the revision of existing rents in all towns other than Rangoon and the fixation of new rents, where necessary, this officer deals with lay-outs and classification of sites in areas acquired or to be acquired for the extension of towns.

Further, the question of the proper development of the suburbs of Rangoon has been engaging the attention of the Local Government for several years. Operations are at present confined to the four notified areas of Kanbe, Thingangyun, Kamayut and Thamaing. In 1925 the creation of an appointment of Suburban Development Officer was sanctioned and an Extra Assistant Commissioner was appointed to the post. At first the officer worked under the control of the Chairman, Rangoon Development Trust. On the appointment of a Commissioner of Town Lands for Burma in 1927, the control of Rangoon Suburban Development was transferred to that officer. To secure greater co-ordination of activities and efficiency of administration it has now been decided that instead of an official President of the Town Committees of the four notified areas and the Suburban Development Officer, there should be 2 Suburban Development Officers who would each perform the double functions of Suburban Development Officer for two of the notified areas and President of the Town Committees of those areas.

Several new roads opening up the suburbs have already been constructed, many more are under construction or projected, a contour survey of the four notified areas is in progress while the growth of insanitary villages is being prevented by insisting on a proper lay-out.

The cost of the department in 1925-26 was Rs. 17,893 and Rs. 33,226 in the following year.

The administration of the Town Lands (including Suburban Development) department has not been perceptibly affected by democratic influence. On the 7th February 1927 the leader of the Nationalist Party moved to delete from the Budget the sum of Rs. 1,20,000 for Rangoon Suburban Development on the ground that "as house-sites laid out by the Development Trust are still available, I submit that the present scheme is not a matter of urgent necessity . . . . There are many house-sites which the Development Trust has plotted out and which have not been taken up by the people. I object to further development of the city." In reply it was pointed out that the land in question would inevitably be required as the town expands, and that it was advisable to purchase before the price rose so that the house-sites could be provided more cheaply. The motion was lost by 25 votes to 40.

Minerals Department.

In 1921 the Government of India sanctioned the permanant establishment in Burma of a party of the Geological Survey of India with the requisite subordinate establishment and with permanent offices and laboratory at Rangoon. The cost of the superior staff is borne by the Government of India. The remaining expenditure, which is debited to the head "30-Scientific Departments—Exploration of petroleum, coal and other minerals," is borne by the Local Government. One of the officers of the superior staff is stationed permanently at the Yenangyaung Oil-fields as Resident Geologist.

Owing to the growing importance of the Singu Oil-field, the Warden of the Oil-fields, a junior officer of the Burma Commission, was transferred from Yenangyaung and posted as Junior Warden of the Singu Oil-fields in June 1927 and a temporary appointment of a Senior Warden of the Oil-fields with headquarters at Yenangyaung was created for a period of two years.

The cost of the department has been shown in the statement of Expenditure of the Land Revenue Department. There has been no alteration of control in the administration of the Minerals department which has not been affected by democratic influence.

The Government Estates Department.

The Government Estates or colonisation department was formerly a branch of the Co-operative Department and came into existence as a separate entity in 1923 after the introduction of the Reforms. Except for one or two minor experiments, Colonisation in Durma was started in 1914-15, primarily with the idea of establishing and keeping on the land the small peasant proprietor. The method adopted was to form Tenancy Co-partnership Co-operative Societies and give each Society a block of land, the members being tenants of the Society. These Societies were financed by Government loans. By 1922 however, it was recognised that it was unfair that the general tax-payer should be asked to pay the cost of colonisation. Also it had been found that there was no prospect of the co-partnership system continuing as a permanent system of tenure without strict supervision. It was therefore decided to make the colonised areas pay for their colonisation and administration, and to

The Government Estates Department.

start a Government Estates system by which persons allotted land were to be the direct tenants of Government. The objects in view are to control the development of important new areas coming under cultivation and to secure to the general tax-payer the value now appropriated in the form of rents by the middle-man, who in such areas in the absence of control inevitably displaces the pioneer cultivator. The department is still in a transition stage but its present policy is to charge a rent which, though gradually increasing, is considerably below an economic rent, and in return to open up and improve its estates by making tanks, roads and bunds, etc. It is intended to finance the tenants by Agricultural Loans when necessary and to keep the *bona-fide* indigenous cultivator on the land.

The Receipts from the Government Estates were as follows :—

		Rs.
In 1924-25	...	14,196
In 1925-26	...	18,375
In 1926-27	...	2,33,067

Before the year 1924-25 only Land Revenue, which was credited to the District totals was collected. In 1926-27 the department began to assess both rent and land revenue on the area within its charge and for the Agricultural year ending 30th June 1927, the Receipts were Rs. 5,89,340 and an increase of about a lakh is expected in the following year. The Expenditure of the department is as follows :—

Year.		Pay of Officers.	Pay of Establishment.	Allowances, Contingencies, etc.	Total.
1923-24	...	27,849	4,247	20,401	52,497
1924-25	...	32,878	3,766	15,503	52,147
1925-26	...	47,458	10,080	26,362	83,900
1926-27	...	53,830	23,444	47,313	1,24,587

The occupied area under the control of the department has increased from 161,600 acres in 1923-24 to 218,000 acres in 1926-27. The outstandings of loans issued by the department to individual cultivators or to Societies had fallen from Rs. 19,12,105 in 1923-24 to Rs. 11,42,625 in 1926-27, owing mainly to repayments of loans by a group of Co-partnership Societies which are now being financed by their own Banking Union.

At the beginning the deparment was in charge of an officer of the Indian Civil Service, with another attached for the open season, two Junior Assistant Registrars, two clerks and a few temporary Revenue Surveyors. In 1924-25 it was decided to pay less attention to co-operation and more to the management of the land, so extra Assistant Superintendents of Land Records were entertained in place of Junior Assistant Registrars. With the growth in the colonised area and the general development of the scheme the staff has expanded and on the 1st January 1928 the superior staff of the department comprised one officer of the Indian Civil Service (in charge), one Superintendent of of Land Records, and seven Extra Assistant Superintendents of Land Records, one of whom was promoted temporarily to be Superintendent. The clerical and subordinate staff has also grown and consists

of 10 clerks, two temporary Inspectors of Land Records, 12 permanent and 14 temporary Surveyors.

The department has met with some suspicion and hostile criticism in the Legislative Council, but neither policy nor administration appears to have been affected thereby. On the 15th March 1924 a reduction of Rs. 100 was moved in the Budget for 1924-25, to complain that "the Colonisation Department in their eagerness to form new clonies have no regret whatever to leave sufficient room for cattle grazing purposes." The cut was moved to induce a statement of policy with regard to grazing grounds and was withdrawn on an assurance "that every consideration will be given to the wishes of the villagers that ground be set apart for grazing."

During the discussion on the 14th March 1926 on a Resolution moved by the leader of the Nationalist Party that a Special Committee be appointed to examine the land policy and administration of Government, objection was raised and supported by several members to the work of the department, and it was urged that there had been a change of policy which was not acceptable to the people and that there was no strong case, nor was this the proper method, for protecting cultivators and preventing land from falling into the hands of non-agriculturists. Then again on the 12th March 1926 in the general discussion on the Budget for 1926-27 the leader of the Nationalist Party stated "we have strong objection if Government is going to take up the position of landlord. If Government wants money it is for Government to levy land revenue as in other areas." Three days later the leader of the Home Rule Party moved to delete from the 1926-27 Budget the provision for the department which "was working to perpetuate the salvery of Burmans in Burma." Several members supported the cut and one explained his attitude as follows: "If we consider the management of Government Estates in principle, all the members of the House who have any socialistic views will concur with me that the Government should nationalise all the estates of the realm; but when we consider the case from the point of view of practice, we will find that at present, instead of nationalising the lands, we will be helping the Government to bureaucratise them. Having no complete confidence in the present form of Government, we cannot allow such a "nationalisation" scheme to go unchallenged" Several misunderstandings as to the terms of tenancy on the Estates, disposal of the land, the rights granted and so forth, were explained and the motion was eventually lost by 44 votes to 50.

The Rangoon Development Trust.

The Rangoon Development Trust.

The Rangoon Development Trust was established by Burma Act V of 1920 as a special agency to secure the improvement, expansion and development of the city on correct and sanitary lines. The history of the work of the development of Rangoon dates from 1853, the year after the annexation of Pegu, when by the "Rules for the grant of Town allotments in Rangoon" two separate funds were consitituted, the Town Lands Fund, and the Municipal Fund. The former was financed from the proceeds of the sale of Government land in Rangoon, and was devoted to original works such as the construction of roads, the reclamation of swamps, etc. The latter was derived from a tax

imposed for the repair of public works and the maintenance of police. In 1872 the sale of Government land was suspended in favour of disposal by lease. When the Rangoon Municipality was created in 1874 the two funds still retained their separate existence, but the net proceeds of the Town Lands Fund were handed over to the Municipality for use on general municipal purposes. In 1892 however this was changed and the receipts from Town Lands Rents were set aside for the work of reclamation, to be carried out by the Municipal Committee. From 1908 however the Committee found that it was unable to administer and control this work and that the revenues were inadequate, and in 1914 it proposed to close down the work altogether. The housing question in Rangoon is primarily a question of reclamation to provide suitable areas for building, and congestion of population and increase of rents were resulting from the inadequate amount of reclamation being carried out. Arrangements were therefore made for the Municipal Committee to continue the work temporarily and the situation was considered by the Suburban Development Committee and by the Town Planning Committee, both of which decided, after thorough and exhaustive enquiry, that a special local authority must be constituted for the development of Rangoon and its suburbs. In 1919, after further consideration by the Rangoon Development Committee, a bill was introduced to give effect to this conclusion and it was passed in 1920. The main functions of the Trust are the administration of the Government Estate, *i.e.*, the land formerly in charge of the Town Lands Fund, some 2,413 acres omitting areas devoted to departmental or administrative purposes, and the development and reclamation of land in Rangoon and specified areas in the vicinity. The finances of the Trust are not included in the Provincial Budget but the Local Government pays half the salary of the Chairman, who is a Government official. As originally constituted the Board of Trustees consisted of fourteen members, the Chairman, four Trustees nominated by the Local Government, four representatives of the Rangoon Municipal Corporation, the Agent of the Burma Railways Company, Ltd., and one representative each of the Rangoon Port Commissioners, the Burma Chamber of Commerce, the Rangoon Ratepayers Association and the Rangoon Trades Association.

The policy of the Trust early met with criticism in the Council. On the 19th March 1923, in the Budget discussion, the leader of the Nationalist Party said, "In Rangoon everybody will admit that we are suffering from house famine. We have the Development Trust which it not beneficial to the people because it is too commercial. The Development Trust cannot see eye-to-eye with the public. It looks at things through commercialism, and so long as the Development Trust looks at things from that view-point there will be great deal of discontent among the people." This was supported by the representative of the Anglo-Indian Community who stated, "The Rent Act, as I said the other day, cannot solve the housing problem. The Development Trust, I believe, will also not solve the housing problem. The amount which the Development Trust is charging for land has had the effect, and will in time, I am afraid, have the effect of keeping up the price of land. In that way the Development Trust has been playing into the hands of the land owners." In reply the Finance Member declared, "Now the complaint against the Development Trust is that it asks the commercial value for the land in rent. Well, if the

Development Trust, which is a trustee for the people in general, does not get the full commercial value of land, who is going to get it? What we want to do in Rangoon is to open out new areas as quickly as possible and to let them out at moderate rents. You cannot expect to have cheap rents near the heart of the city. You find cheap rents near the heart of the city in no city of the world, and there is no reason why we should endeavour to make an exception in Rangoon. Cheapness will apply only to the rents which the Development Trust gets from the land; the actual owners of the land will get its full commercial value." A cut was then moved on the 24th March 1923 against the provision in the Budget for a loan of ten lakhs to the Trust by an Indian member who declared, "The Development Trust has been given a loan of Rs. 10,00,000. For what purpose I wish to ask? It takes its stand on Lord Dalhousie's policy, namely, that Government land should be sold for commercial prices. In commercial prices there is always that motive for profit, for gain and for greed. In other words it means buying cheap and selling dear. The Development Trust is both a buyer and seller of the land and therefore it is responsible for increased land values and through that for increased house rents. The Finance Member replied, "The hon'ble mover has said that the Development Trust wishes to appropriate the rise in land values without returning it to the people to whom the rise is due. That is not the case. The whole aim and object of the Rangoon Development Trust is to make Rangoon a better place to live in not only for the rich but also for those who are less rich and also for the poor and the only way of doing so is to sell the land which is near the heart of the city at high market prices and to purchase land and to improve communications for the poor who live further away from their work in the heart of the city." The motion was withdrawn.

On the 3rd December 1923 a Resolution was moved to amend the Rangoon Development Trust Act so as to secure adequate Burmese representation on the Board of Trustees and to appoint a Committee with a non-official majority to enquire into the rents fixed by the Trust and the cost of reclamation, equipment, etc. The mover claimed that the rents were too high and stated: "The policy of the Development Trust has been to fix the rental value of the land on the market value of the land, *plus* cost of equipment and cost of reclamation, and this I submit, Sir, is arbitrary and unfair. As a matter of fact, I think, Sir, that the market value should be based on the value of the adjacent sites which have been already equipped." He claimed further that an economic rent should not be charged and the Trust should not be run on commercial lines as "It is a Government body, a public body which must assess every person according to rank who wants to get a site or build a house and must fix a rent that can be paid by the majority of the people." Two amendments were added to the effect that the propriety of recent attachments of property for non-payment of rent should be investigated, and that tenants should be allowed to refer matters to arbitration. A member stated, "the Development Trust has based its rental on the valuation put on the land before reclamation, *plus* the cost of reclamation, equipment and improvement. The people do not admit that the Government is justified in so doing. They admit the right of Government to levy taxes, but they challenge the assertion of private right of ownership of the Government over the land." Corruption in the matter of valuation was alleged, and protests entered against the Trust

charging "commercial rates of interest on their outlay," on the ground that "the application of economic principles which work well in the West to a place like Rangoon without taking into consideration the different conditions existing here is, I think, responsible for the imposition of high rents at present." In reply the necessity of the Trust remaining solvent was emphasised and the other contentions were traversed, but the motion was carried as amended against Government's opposition. Action was taken in August 1924 to amend the Act so as to increase Burmese and other representation on the Board of Trustees, but no action was taken by the Local Government to permit arbitration between the Trust and its tenants or to appoint a Committee of Enquiry. The Trust, however, felt itself bound to give effect to the Resolution as far as possible. In the Budget debate in the following year the Chairman stated "When this question was debated in this Council last year, the Council decided in no uncertain manner that whatever the law might be, the Development Trustees should depart from it. The Development Trust has no intention whatever of evading that decision or of hiding behind the fact that it is a reserved subject. The moment that debate was made known to the Development Trustees I placed myself in communication with the Local Government, and it was agreed that the decision of this House was held to have absolved the Development Trust from the strict compliance with the provision of the law governing the administration of the Government Estate." The Trust therefore formed a Committee from among its own members and of their action the Chairman of the Trust said in Council. "Everybody knows that the revised policy is opposed to economic principles I am not sure that it does not constitute a breach of the Trust which the trustees are appointed to carry out, and certainly a great many of the Trustees are opposed to it." The Finance Member, also speaking of the Trustees' action, said "I do not think that the Government would have gone so far as the Trust has gone in reducing rents and yielding to popular demands. It is an unwise thing to do because, after all, who suffers by this reduction? The people of Rangoon. All the money the Trust has is spent in and on Rangoon, and the less money the Trust has to spend in and on Rangoon, the fewer will be the improvements in Rangoon."

Then on the 24th March 1924 the reduction of Rs. 12 lakhs, provision for a loan to the Trust, was moved as a protest against the failure of the Local Government to give effect to the Resolution passed on the 3rd December 1923, as "it is not fair, although the Development Trust is a Reserved Subject, that this Council should have been treated in that way." The Chairman of the Trust in reply detailed the objects on which the loan was to be spent, and pointed out that "As Trustees, we have obeyed the law. We were told that we must make this estate solvent, and I can assure this House that we have made it solvent. But in making it solvent, we have had to contend against a tremendous amount of odium and unpopularity. Still, whatever our unpopularity was, we were Trustees, and we had to obey the law that applied to the estate." The Chairman further explained the difficulties experienced in the valuation of land and dealt with the charges of corruption brought against the staff. After discussion the motion was withdrawn.

At the end of August 1924 the Rangoon Development Trust Amendment Bill was introduced to give effect to the first part of the Resolution

passed in the Council on the 3rd December 1923, by increasing the number of Trustees by four, of whom one is to be elected by the Burmese Chamber of Commerce and two by the Legislative Council. In his speech introducing the bill the Finance Member said "the addition of Trustees to be elected by this Council is perhaps an addition of doubtful wisdom inasmuch as it may import into the Board politics which ought not to have any place there. The addition is made in deference to the repeated wish expressed by several members of this Council that it should be represented on the Board of Trustees." The leader of the Nationalist party urged that the Chairman ought not to be a permanent official and that still further representation ought to be given to the Burmese Community. This claim for communal representation was resented by several Indian members who pointed out that the Trust is constituted on non-communal lines. The Finance Member explained that the Chairman of the Trust has to administer the Government Estate and perform certain duties on behalf of Government, and as regards the claim for increased Burmese representation be declared. "That, Sir, ensures five Burman representatives on the Trust, and I think that in their heart of hearts the hon'ble members opposite will agree that this is really a great deal more than the Burmans have shown themselves to deserve. They have shown no interest hitherto in the operations of the Trust. Their whole aim and object has been to get the Trust to reduce its rents, to give away land for nothing and in fact to betray its trust. Rangoon needs much improvement, though I have never seen a word on this subject in any Burmese newspaper, whether published in Burmese or in English, that I have read."

Finally, in an unsuccessful motion to delete from the 1927-28 Budget provision for Rs. 1,20,000 for the Town Lands department for Rangoon Suburban development, the leader of the Nationalist party struck a somewhat different note in his claim that the suburbs should be left alone, and said "From the reports it is obvious that the Rangoon Development Trust has accomplished vast improvements of the city of Rangoon. The laying out of the quarters, especially that of Obo, was a difficult task and the Trust deserves credit for that. But what I like to say, Sir, is that though the work done by the Development Trust is commendable, its undertakings are too great for the conditions prevailing in Rangoon. There are many house-sites which the Development Trust has plotted out and which have not been taken up by the people. I object to further development of the City."

APPENDIX.

Land Records Establishment.

Year.	Gazetted Officers.														Subordinate Staff.					
	Commissioner of Settlements and Land Records.		Assistant to C.S.L.R.		Deputy Director of Land Records.		Assistant Director of Land Records.		Superintendents of Land Records.		Assistant Superintendents of Land Records.		Extra Assistant Superintendents of Land Records.		Inspectors.		Surveyors.		Reservists and Apprentices.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	1		...	...	1		1	1,000	41	300—800	10		...	...	200	Lower Burma 50—100.	1913	Lower Burma 30—50.	...	
1919 ...	1		...	...	1		1		41		10		...	...	200	Upper Burma 50—80.	1921	Upper Burma 20—40.	...	
1920 ...	1	Commissioners' Scale.	...	...	1	Deputy Commissioners' Scale.	1	1,000—50 1,250.	41	300—20—800.	10	150—250	...	...	200		1936		...	
1921 ...	1		...	...	1		1		41		10		...	...	203		1956	35—2—51 —4/3—55 —5/3—60.	...	
1922 ...	1		...	...	1		1		1 1 39		10		...	...	205		1962		422	
1923 ...	1		...	...	1		1		1 1 39		13		20		205	75—5—125	1956		370	25 Reservist. 18 Apprentice.
1924 ...	1		1		...	...	1	1,100—50 1,250.	1 1 32	1,000.	13	200—25—275.	26		207		1958		340	
1925 ...	1	Deputy Commissioners' Scale.	1	Assistant Commissioners' Scale.	...	...	2		1 1 32	900. 300—850.	13		26	200—10—300—25/4—325.	222		1932	35—2—55 —5/3—60.	307	
1926 ...	1		1		...	...	2		1 1 32		13		39		220		1895		264	
1927 ...	1		...		...	...	3		1 1 32		13		39		208		1813		221	

B—III.

Stamp Department.

Under the Devolution Rules "Stamps" was constituted a Provincial Reserved Subject, "Non-Judicial stamps" being branch subject in its entirety to legislation by the Indian Legislature, and "Judicial Stamps" only as regards the amount of court-fees levied in relation to suits and proceedings in the High Court under its original jurisdiction.

The following statements exhibit, in lakhs of rupees, the Revenue and Expenditure of the department which is under the control of the Financial Commissioner (Transferred Subjects) :—

Revenue.

Year. (1)	Non-Judicial. (2)	Judicial. (3)	Total. (4)	Year. (1)	Non-Judicial. (2)	Judicial. (3)	Total. (4)
1918-19 ...	16·32	18·46	34·78	1923-24 ...	26·45	31·44	57·89
1919-20 ...	22·05	21·76	43·81	1924-25 ...	30·09	32·36	62·45
1920-21 ...	25·58	23·03	48·61	1925-26 ...	33·87	32·72	66·59
1921-22 ...	25·10	24·38	49·48	1926-27 ...	33·04	32·80	65·84
1922-23 ...	24·47	26·09	50·56				
Average ...	22·71	22·74	45·45		30·85	32·33	63·19

Expenditure.

Year. (1)	Amount. (2)	Year. (1)	Amount. (2)
1918-19	1·01	1923-24	1·50
1919-20	1·20	1924-25	1·57
1920-21	1·24	1925-26	1·42
1921-22	1·38	1926-27	1·50
1922-23	1·45		
Average ...	1·26	...	1·50

Stamps are distributed to the District Treasuries throughout the Province from a Central Depôt at Rangoon under the supervision of an Assistant Superintendent of Stamps, usually an officer of the Provincial Civil Service. The expenditure of the department therefore includes not only the actual cost of the stamps, but the pay of the Assistant Superintendent and his staff and the discount allowed to licensed stamp-vendors on their sales. It has been decided to abolish the Rangoon Depôt, and arrange for the District Treasuries to obtain their supplies direct from the "Security Printing Press" recently established by the Government of India in Bombay.

The department is small and the arrangement to abolish the Rangoon Depôt is the only change in its administration to be recorded. The work does not bring it before the notice of the Legislative Council, and there is no evidence that the Reforms or democratic influence have in any way affected it. No questions have been put regarding it, and

the only resolution moved, that certain new rules increasing the rate of process fees should be cancelled, was withdrawn on Government's explanation that the increase was necessary to meet the cost of the process-serving establishment. In view of the aversion displayed by the Legislative Council for new taxation, no proposals to this end have been put forward in Burma under this head.

B—IV.

Labour Department.

Labour is reserved subject, but for administrative purposes the Labour Department which was established in 1925 is under the control of the Financial Commissioner, Transferred Subjects. The history of the department is that on the 1st March 1923 a temporary post of Labour Officer was created in the office of the Financial Commissioner, Transferred Subjects, for one year for the collection and compilation of information regarding labour conditions in Burma. In 1924 in view of allegations made in a pamphlet written by a member of the Legislative Council as to the condition of Indian Labour in Burma, and of discussions on the subject in Council, Government decided that the information available was inadequate and placed an officer of the Indian Civil Service on special duty to organise a Labour Statistical Bureau in Burma after enquiring into the constitution of similar organisations in England, Calcutta, Bombay and Madras. On the report of this officer the Bureau was established in 1925 on a temporary basis.

The following table shows the cost of the department :—

Expenditure.

Year.	Pay of Officers.	Pay of Establishment.	Allowances, Contingencies, etc.	Total.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1924-25 ...	1,418	...	661	2,079
1925-26 ...	17,334	8,741	12,243	38,318
1926-27 ...	22,399	18,559	13,915	54,873
Average ...	13,917	9,100	8,740	31,757

The Bureau is in charge of an officer of the Indian Civil Service and his staff consists of an assistant, one permanent investigator and two temporary investigators. The Officer-in-Charge of the Bureau is also Registrar of Trade Unions, and Protector of Immigrants and Emigrants for the Port of Rangoon.

The work of the Bureau is to collect information on labour conditions in Burma, *i.e.*, the industrial workers' budget, the cost of living, pitch of wages, etc.

The department came into existence after the introduction of the reforms and to a certain extent the discussions in Council may be held responsible for its establishment, though the Local Government had already taken action before the matter was ventilated in Council. It is to be noted also that the Bureau was established by Government though the proposal for its creation was rejected by the Finance Committee. The interest taken by Council in labour matters as a whole has not

been very keen and cannot as yet be said to have influenced the policy of the department. The only legislation is a private bill to amend the Rangoon Hackney-Carriages Act so as to limit the hire charged to pullers by the owners of rickshaws. This bill was rejected.

Five resolutions for the amelioration of labour conditions have been introduced, four of which were moved by Indian Members of Council. The first resolution on the 23rd March 1923 recommended the appointment of a committee of officials and non-officials to collect information and make recommendations, chiefly regarding the abuses of the contract system of recruitment of Indian labour and the operations of the Workmen's Breach of Contract Act. The speech of the mover was interrupted by the want of a quorum and on the following day he did not proceed with the resolution. A year later, on the 27th March 1924, the same member moved a fresh resolution on the same subject in which he laid strees on the oppression by the labour maistries, the absence of proper housing conditions, insufficiency of wages, etc. The resolution was lost as the Finance Member explained that Government had arranged to depute an officer to enquire into all the matters specified in the resolution. On the 26th September 1925 the same member moved a resolution that steps should be taken to provide suitable shelter for deck passengers at the Port of Rangoon in order to protect the passengers, most of whom are Indian labourers, from the effects of the sun and rain on disembarking from the steamers. The resolution was lost and Government explained that it had already done all it could do by bringing the matter to the notice of the Port Commissioners.

Another Indian member moved a resolution in March 1925 recommending are striction of the number of rickshaws plying in Rangoon, partly in order to improve the conditions of work which were said to have deteriorated owing to the number of rickshaw-pullers engaged. An amendment making licenses necessary for the rickshaw-pullers and imposing conditions of physical fitness, etc., was carried without a division.

The only resolution moved by a Burmese member of Council was that of the 29th November 1923 recommending the appointment of a committee to investigate the conditions of labour in the oil-fields. The mover prefaced his speech with the observation "I will, however, confine my remarks to the Burmese labour employed in rig building, drilling and rod-pulling appliances only." It was pointed out that as the strike to which the mover referred had been settled, the appointment of a committee was undesirable, and after considerable discussion the resolution was withdrawn.

Thirty-nine questions were put in the Council on matters affecting labour. Of these nine dealt with complaints by employees of the Government and Jail Presses ; four dealt with the Labour Bureau, with its objects, its cost and the work done by it ; four with the existence of alleged organisations of Burmese labour and the attitude of the Public Works Department thereto ; five requested information as to the number of Indian labourers employed on various industries, their rates of pay, hours of work, and the general conditions of housing, education and occupation ; three requested information about particular accidents, and two asked for the numbers of accidents in recent years and the compensation paid under the Workmen's Compensation Act ; two dealt with alleged acts of oppression by certain maistries ; three requested an account of the strike on the oil-fields, the number of workmen

involved, the number of accidents that had occurred on the fields, and the amount of compensation paid; and two dealt with the hours and conditions of work in the shipping industry in general and in the Government Dockyard in particular.

In the discussions on the Budgets also labour matters were ventilated. On the 1923-24 Budget a cut was moved to call attention to the conditions of labour in Rangoon and to the grievances of men employed in the Government Press. On the 1924-25 budget a protest was entered against the abolition of the labour office, while on the 1925-26 budget the increased use of Burmese labour and Burmese contractors by the Public Works Department was advocated and Government was requested to take steps to ameliorate the conditions of labour in regard to education, religious instruction, housing and water-supply. In the discussion on the 1926-27 budget a reduction was moved to improve labour conditions in factories, and on the 1927-28 budget the appointment of a Labour Commissioner was advocated.

The department is a recent growth and has hitherto been concerned mainly with the collection of statistics. There is no evidence to show what effect, if any, democratic influence has had on its administration.

B—V.

Irrigation Department.

Introductory.

The activities of the department fall under three main heads, "Irrigation," "Navigation" and thirdly "Embankments and Drainage." The term "Navigation" comprises the construction and maintenance of waterways and canals for shipping. The other two heads require no interpretation. The receipts of the department in these main branches are given in the following table :—

Receipts. [In lakhs of rupees.]

Year.	A.—Irrigation Works			B.—Navigation Works.	C.—Embankment and Drainage Works.			Grand Total of A, B and C.
	Direct Receipts.	Portion of Land Revenue due to Works.	Total.	Direct Receipts.	Direct Receipts.	Portion of Land Revenue due to Works.	Total.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1918-19	27·52	...	27·52	6·28	·94	...	·04	33·84
1919-20	27·40	...	27·40	6·02	·03	...	·03	30·45
1920-21	21·39	...	21·39	7·32	·04	...	·04	23·25
1921-22	16·11	12·90	29·01	6·82	·08	...	·08	35·91
1922-23	10·71	19·28	29·99	6·33	2·85	...	2·85	39·17
Average	20·63	6·43	27·06	6·55	·61	...	·61	34·22
1923-24	17·96	18·57	36·53	6·60	·31	14·08	14·39	57·52
1924-25	5·85	27·83	33·68	6·84	·23	16·05	16·28	56·80
1925-26	2·11	32·80	34·91	7·73	·21	17·33	17·54	60·18
1926-27	1·23	30·25	31·48	7·75	·24	18·98	19·22	58·45
Average	6·79	27·36	34·15	7·23	·25	16·61	16·86	58·24

Receipts.

Under the head " Irrigation," the reduction in " Direct Receipts" from 1921-22 onwards is due to the gradual abolition of Water-rate and its incorporation in Land Revenue, a definite proportion of which is credited to Irrigation Works. This became feasible on the purchase by the Local Government from the Government of India of the four major canals, the revenue from which then became entirely provincial. The decrease in receipts in 1920-21 was due to unfavourable rainfall and insufficient water supply, while the increase in 1923-24 was due to heavy arrear collections in two districts. Taking into account variations in the rainfall and in the amount of revenue left uncollected each year, the receipts exhibit a fairly steady increase.

The receipts under " Navigation " comprise the tolls charged on the Pegu-Sittang, Twantè and Shwetachaung Canals. The right to collect tolls on the last-named is auctioned annually for some three or four thousand rupees. The Pegu-Sittang Canal connects the Pegu and Sittang rivers, and besides carrying a considerable traffic in rice, vegetables, bamboos and firewood, enables timber from the Sittang Valley to be floated to Rangoon. Though a useful waterway it has never paid for its upkeep. The Twante canal carries a heavy traffic in rice from the Delta districts to the Rangoon mills, and in 1924-25 paid a percentage of 6·69 on the capital outlay. The increase in 1920-21 under this head is due to the receipts of Rs. 1¼ lakhs from the Home Government on account of interest charges on a dredger.

The sudden increase under " Embankment and Drainage Works " in 1922-23 is due to the recovery of Rs. 2¾ lakhs from Local Bodies for work done on their behalf by Government dredgers. From 1923-24 onwards, fifty per cent. of the gross land revenue demand on the areas protected by them has been credited to a number of Embankment works. Others however receive only a drainage rate levied on the protected area.

The following table exhibits the expenditure of the department :—

Expenditure.

[In lakhs of rupees.]

Year.	Works.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Other Charges.	Grants-in-Aid.	Suspense.	Investments in and losses on Commercial Undertakings.	Deduct Receipts and Recoveries on Capital Accounts Revenue.	Expenditure in England and Loss by Exchange.	Deduct English cost of stores and Loss on Exchange.	Pensionary Charges.	Refunds of Revenue.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1918-19	6·11	·44	8·37	8·79	—·26	...	...	·24	...	...	...	...	...	...	23·69
1919-20	4·28	·62	9·28	9·55	·59	...	...	—·23	...	·02	...	...	...	·01	24·08
1920-21	28·61	·50	10·47	10·97	2·05	...	...	·56	...	·02	...	·03	...	·02	52·73
1921-22	12·83	1·69	13·69	12·01	1·96	...	...	20·88	...	·03	19·10	19·10	...	...	62·13
1922-23	15·71	3·00	13·33	14·52	31·10	·43	...	—17·30	...	·26	8·13	8·13	...	...	60·53
Average	13·50	1·25	10·95	11·16	6·91	·09	...	83	...	·07	5·45	5·45	...	·01	44·63
1923-24	11·72	3·03	17·97	16·78	12·61	1·40	...	1·21	...	·14	4·11	4·11	...	...	64·58
1924-25	16·24	1·83	18·30	17·94	3·24	·36	·01	·18	...	·26	1·11	1·11	·01	...	57·85
1925-26	19·53	6·61	16·40	17·44	1·74	·55	...	—·46	10·40	·35	·82	·82	·02	...	71·88
1926-27	25·08	2·91	19·15	17·21	·62	·78	·05	·08	5·58	·38	1·18	1·18	1·95	...	73·03
Average	18·14	3·60	17·96	17·34	4·55	·77	·01	·25	4·00	·28	1·80	1·80	·49	...	66·83

Expenditure.

The sharp rise under "Works" in 1920-21 is due to the purchase of four dredgers costing approximately Rs. 23 lakhs; otherwise expenditure in 1918—21 was low owing to the absence of officers on leave and the general disorganization after the war. Since that period construction work has been pushed on and expenditure has increased. The continuous rise under the head Establishment during the years 1921—24 is due to the constitution of the Indian Engineering Service and the establishment of the Burma Engineering and Burma Subordinate Engineering Services, and the revision of the pay of the Upper Subordinate Establishment in the years 1920—22. Further, on the separation of the Irrigation Branch from that for Buildings and Roads in 1922, a new Irrigation Circle with some new Divisions and Subdivisions was established.

The abnormally high expenditure under "Tools and Plant" in the years 1922—24 was due to the purchase of a dredger, a rock-pounder, a terminal pontoon and three drag-line excavators, costing in those two years over Rs. 37¼ lakhs. In 1925-26 the dredgers, the maintenance of which was hitherto a large item under this head, were commercialised and separate accounts are now kept for them, *vide* the column "Investments in Commercial Undertakings;" and in 1926-27 the cost of the launches employed by the department was charged to the head Ports and Pilotage, which accounts for the further reduction under the head "Tools and Plant." The head "Suspense" comprises the items such as advances to contractors, etc., which had not been allocated to the proper accounts head at the close of the financial year.

Progress of Department.

The progress of the department as manifested in the increase in the area benefited by its activities whether by irrigation, protection against floods or drainage, is set out below :—

Year.	Area in acres.	Year.	Area in acres.
1918-19 ...	1,455,986	1923-24 ...	1,730,076
1919-20 ...	1,486,668	1924-25 ...	1,740,578
1920-21 ...	1,439,942	1925-26 ...	1,899,323
1921-22 ...	1,537,445	1926-27 ...	1,976,349
1922-23 ...	1,625,044		
Average ...	1,509,017	Average ...	1,836,581

The percentage of increase since the Reforms is 14·2 as against 11·6 in the pre-Reform period. This improvement however cannot be set down entirely to the credit of the Reforms as in the early years of the latter period work was restricted owing to financial stringency after the War and the absence of officers on leave. Further, irrigation projects require time to plan and construct, and the effect of the reforms could hardly yet be reflected in the construction of works.

Developments of the Administration.

No change in policy falls to be recorded but several developments in the administration have taken place. The purchase by the Local Government in 1921-22 of the Major canals which were built with money supplied by the Government of India has given the Local Government full power

over these works. The revenue being now Provincial, the necessity for having a separate water-rate, payable to the Government of India, has disappeared, and Land Revenue and water-rate have been amalgamated, a procedure which leads to simplification in the collection of the revenue.

On a reorganization of the Secretariat in 1927 the functions of Secretary to Government were withdrawn from the Chief Engineer, to free him for technical work and supervision. Further, arrangements are being made to amalgamate the Canal Revenue staff, whose duties consist in supervising the distribution of water and checking the area irrigated, with the ordinary Land Records staff of the district, and thus effect a considerable reduction in the two separate establishments originally entertained. These developments were not due to the Reforms, except that the re-organization of the Secretariat which resulted in the change of status of the Chief Engineer, was necessitated by the heavy increase of work which followed the introduction of the reforms. On the other hand the Council has been instrumental in securing a much needed reorganization and increase of staff. The Floods Enquiry Committee which was appointed in consequence of a resolution passed by the Council, drew attention to the necessity for an increase in the cadre of the department, a point that was emphasised later by another Committee, the Interruption of Commuications Enquiry Committee. As a result of these representations a new Circle for River Training Work has recently been sanctioned. The recommendations of the Floods Enquiry Committee will be dealt with below.

Further, the Waterways Committee of the Communications Board exercises considerable influence in the Navigation Branch of the Department. This Committee, constituted at the end of 1923, is presided over by the Finance Member and eight of its remaining eleven members are selected by the Governor from the members elected to the Communications Board by the non-official members of the Legislative Council. It exercises the ordinary functions of the Board in scrutinising or initiating schemes for the development of waterways, and can, provided the Finance Member concurs, accord financial sanction to all major projects approved by it. Further the list of new works which it is proposed to include in the provincial estimates of the following year is referred to it for approval.

Report of the Floods Enquiry Committee.

The Floods Enquiry Committee, 1924-25, alluded to above, submitted in May 1927 an exhaustive report dealing with the many aspects of the problem in the districts visited by them. With the majority of their recommendations the Local Government was in agreement and action has already been taken on many of them. The proposals included the raising of certain embankments and their maintenance by periodic raising, if necessary, at a certain height above highest flood level : investigation by experts of the advantages of dredging certain rivers and of river-training works : increased and additional waterways on a number of roads : examination of the internal drainage system of certain plains : investigation of measures to control hill-streams and to secure afforestation : joint conferences of Irrigation, Port and Railway Engineers, Civil and Forest Officers and representatives of the cultivators to consider improvements to certain rivers, raising of village embankments and other kindred measures : entire prohibition of fishery obstructions in certain areas, and their use elsewhere subject to sanction by the

Irrigation department in drainage channels and fisheries : the funding of Irrigation, drainage or protective works which directly benefit cultivation from Rice Control Profits, loans previously made to public bodies such as the Rangoon Development Trust or the Port of Rangoon being recalled, and these funds supplemented if necessary by ordinary Revenue and in the case of productive works by loans, while preference in allocation of funds should be given to immediate and pressing needs of cultivators in flooded areas, expenditure on buildings and roads being deferred till the needs of cultivators have been met : extension of present measures of remission of land revenue in case of floods : the entertainment for five years of special staff, a definite proportion of which, both superior and subordinate, should be reserved for Burmans and those domiciled in Burma : the raising of the standard of the Government Technical Institute and its affiliation to the Rangoon University, coupled with the grant of scholarships and stipends to Burman students and those domiciled in Burma, and the guarantee of appointments to successful students : the holding of Irrigation Conferences at certain centres, consisting of Deputy Commissioners, Public Works, Agricultural and Railway Engineers, and representatives of Municipalities, District Councils, Co-operative Societies, Village Committees and landowners, to keep the Local Government informed of the position in their areas : the formation of an Irrigation Advisory Board to consider the schemes and resolutions of the Irrigation Conferences or other public bodies : and the necessity of the Irrigation department being consulted on all matters affecting drainage, whether in connection with new embankments, road-works, railway embankments, and any other bund, bridge or protective work.

A statement of the staff of the department is given in the Appendix.

Establishment.

In the all-India Service the cadres of both branches of the Public Works Department were combined until 1922 when the Irrigation Branch was separated from that of Buildings and Roads, and a new Irrigation Circle was sanctioned. The fourth post of Superintending Engineer added in 1927 is for River Training Work alluded to above. Recruitment to the Upper Subordinate cadre ceased on the establishment of the Burma Engineering Service on the 1st February 1920 Appointments to the latter service have been made partly from selected Upper Subordinates and partly from selected Temporary Engineers. In April 1928 three Graduates in Engineering from the Rangoon University, were appointed after serving for three months as apprentice Engineers, and it is hoped in future to recruit chiefly from this source. The Burma Subordinate Engineering Service was also established in 1920 and appointments to it have been made from Sub-Overseers of the Lower Subordinate establishment which it replaced and from qualified students from the Government Technical Institute and from selected temporary Overseers. This Service is now to be divided into (*a*) the Subordinate Enginering Service on Rs. 120—350, and (*b*) the Lower Subordinate Engineering Service on Rs. 80—150. Recruitment to former is to be made from the Government Technical Institute, or if this source should fail, from other recognised Engineering Institutions.

Recruitment in the past for the Provincial and Subordinate Services has not been satisfactory as it is not the policy of Government to entertain Graduates from Indian Universities, or men not domiciled in Burma. On the other hand owing to the low initial pay, few qualified

students from the Government Technical Institute have come forward for the Subordinate Service, and the first batch of Graduates from the Rangoon University was available only in 1928 for the Burma Enginering Service. The higher initial pay now open to qualified students from the Technical Institute by the subdivision of the Subordinate Service will, it is hoped, attract more candidates.

The following table shows the number of Burmans in the departments :—

Date.	Number of Burmans.		
	Indian Service of Engineers.	Burma Engineering Service.	Subordinate Engineering Service.
(1)	(2)	(3)	(4)
1st January 1923 ...	2	1	12
1st January 1928 ...	3	2	10

Influence of Legislative Council.

On the whole the attitude of the Council has not been lacking in sympathy towards the department. Advantage has been taken of opportunities to bring to notice schemes for Irrigation or embankment works in different parts of the province, and one member gave it as his opinion that " Government should adopt a forward policy in irrigation matters, especially in providing tanks and weirs for the poor people in the rural areas of the dry zone."

(i) Legislation.

No private legislation has been moved in Council but three Government Bills have been passed. The Burma Embankment (Amendment) Act, VI of 1923, enables Deputy Commissioners to regulate traffic on surfaced embankments and to levy a toll on vehicles which use them. The Burma Canal (Amendment) Act, VI of 1924, delegates to the Collector certain functions hitherto exercised by the Commissioner in regard to village canals and village drainage works. The Burma Canal (Amendment) Bill, 1927, to which the assent of the Governor-General has not yet been accorded, legalises the collection by revenue authorities of the amounts due from cultivators for watercourses constructed on their behalf by Government, and provides further for farming the tolls on vessels navigating canals and other charges.

(ii) Resolutions.

Three resolutions were moved, the first of which was for the appointment of a Committee to enquire and report on the causes of the annual floods in Burma. This was accepted and the Floods Enquiry Committee was in due course constituted under the Chairmanship of the member who moved the resolution. The other two motions recommended the erection of embankments to prevent floods in certain areas, and were withdrawn on investigation of the schemes being promised.

(iii) Questions.

The question moved in connection with the department number ninety-two. Twenty-seven dealt with irrigation matters, of which nine suggested irrigation works in various areas, five brought to notice allegations of shortage of water in certain canals, six dealt with the pitch of water rates, and three

asked for statements of revenue from and expenditure on certain canal-systems. Twenty-seven questions were put regarding Navigation, of which two suggested the dredging of a certain river, four dealt with the removal of the water hyacinth pest from certain streams, thirteen with the maintenance and improvement of various waterways, and four with the tolls charged on vessels using a certain canal. Embankments received the lion's share of the interest with thirty-eight questions, eleven of which dealt with breaches in one particular embankment, and two with other similar accidents : eight suggested new schemes or extensions of existing works : seven drew attention to the damage done by floods in certain areas, and six asked for information regarding the measures taken to relieve distress caused by floods.

(iv) Budget debates.

The action taken in Budget matters was also not unsympathetic. On the 1923-24 Budget a reduction was moved as it was considered that the amount alloted for actual construction was insufficient. Notice had been given of two other cuts but though they were not moved owing to the absence of the member proposing them, the budget provision was reduced as it was found that the establishment was too weak at the time to undertake all the works that had been included. On the 1924-25 Budget a cut was moved on the ground that the department harboured too many highly paid posts, and it was suggested that senior officers such as Superintending Engineers should be employed solely on the examination of projects and on construction, and not wasted on maintenance work. In the following year a reduction was moved to induce the making of more provision for irrigation works, while on the 1926-27 Budget cuts were moved in order to secure improvement in the distribution of water in a certain system, and to object to the improvement of certain waterways on the basis that the work should be financed by the Irrawaddy Flotilla Company. A reduction of Rs. 2 lakhs was moved unsuccessfully in the 1927-28 Budget to protest against the making of roads along canal banks, and a motion was brought to enable District Councils to undertake the construction and maintenance of irrigation works, embankments, and drainage works.

Effect of Reforms.

The alteration of control has to a certain extent facilitated the administration of the department as the Local Government is now empowered to sanction projects which would otherwise have required the orders of the Government of India and delay is thus obviated. The Council has been the means of bringing forward several projects for investigation by the department, and in this way democratic influence may be said to be making itself felt. Otherwise the general administration of the department remains unaffected.

APPENDIX.

Indian Service of Engineers.

Year.	Chief Engineer.		Superintending Engineers.		Executive and Assistant Executive Engineers.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Imperial and Provincial.		*Imperial Provl.*		*Imperial. Provl.*
		Rs.		Rs. Rs.		Rs. Rs.
1918*	2	1st class 2,750 2nd class 2,500	8	1st class 2,000 1,600 2nd class	92	380—1,250 250—850
1919* ...	2			1,750 1,400 3rd class 1,500 1,200	92	Junior Scale. 450—1,150 300—800 Senior Scale. 700—1,600 500—1,250
1920* ...	2		8			
1921* ...	2	2,750—125—	8		69	Junior Scale.
1922 ...	1	3,000	7		68	300—900
1923 ...	1		3		18	Senior Scale.
1924 ...	1		3		18	500—1,350
1925 ...	1		3	1,750—100—	18	Junior Scale.
1926 ...	1		3	2,150	18	375—975
1927 ...	1		3		18	Senior Scale.
			4		24	625—1,375

Burma Engineering Service.

Year.	Assistant Engineers.	
	No.	Pay.
		Rs.
1920 * ...	90	
1921 * ...	90	
1922 * ...	90	
1923 * ...	90	
1924 * ...	90	300—20—800
1925 ...	19	
1926 ...	20	
1927 ...	20	

* Combined cadres for both the Irrigation and the Buildings and Roads Branches of the Public Works Department.

Subordinate Engineering Service.

Year.	Upper Subordinate Establishment.		Lower Subordinate Establishment.		Burma Subordinate Engineering Service.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.		Rs.		Rs.
1818* ...	125	60—400	190	30—70	...	...
1919* ...	130		190			
1920* ...	88	120—5—170—220—10—290—370—15—500			300	
1921* ...					300	
1922* ...					300	
1923* ...					300	80—4—120—135—5—190—220—10—280
1924* ...					300	
1925 ...					63	
1926 ...					86	
1927 ...					86	

* Combined cadres for both the Irrigation and the Buildings and Roads Branches of the Public Works Department.

B—VI.

Provincial Marine Department.

The Marine Department in Burma is responsible for the administration of the following subjects, all of which are reserved while the first two are Central :—

(1) Light-houses and Light-vessels on the coast of Burma.
(2) Shipping and Navigation.
(3) Inland Steam Vessels Act.
(4) Provincial Marine.
(5) The Agency for Government Consignments, Civil Department, Rangoon.
(6) The Government Dockyard.

Central Subjects. (i) Light-houses and Light-vessels.

The Burma Coast Lights were formerly under the Local Government, but since the Reforms the Government of India have taken them over as a Central Subject, and the administration is now carried on through the agency of the Local Government. The Government of India propose in future to administer this subject direct,

and the necessary legislation—The India Light-house Act—has been passed. The revenue and expenditure under this head appear in the Budget of the Government of India, and this branch will not therefore be dealt with further here.

(ii) Shipping and Navigation.

The second branch comprises the administration of the Wireless Telegraphy Shipping Act and of the Indian Merchant Shipping Acts, *i.e.*, the engagement and discharge of seamen, the survey of seagoing ships for passenger and load-line certificates, the investigation of shipping casualties and the registration of vessels. This last duty was carried out by the Collector of Customs, Rangoon, until September 1926. Hitherto the Local Government has administered these functions as an agency subject, but the Government of India is considering direct administration. No further account of this branch is required in this note.

Provincial Subjects.
(i) Inland Navigation.

The administration of the Inland Steam Vessels Act, 1917, comprises the survey of steam-vessels for passenger certificates, the investigation of shipping casualties, and the examination of applicants for certificates as serangs and drivers, etc. The officers and personnel responsible for the "Shipping and Navigation" branch carry out this work also, and no separate accounts of expenditure are maintained. The receipts under Survey and Examination Fees are entered in the Provincial Budget and are shown in the table of receipts of the department below. At outports surveys of vessels are performed by the Port Officers and Local Engineer Surveyors.

(ii) Provincial Marine.

The Burma Government possessed in 1926-27 a fleet of 208 vessels (not including dredgers, Customs and Port Fund launches) as against 144 in 1917-18, which are utilised by the various administrative departments such as the Police, Excise, Forests, etc. Originally vessels were attached to each separate department, but in 1925, to secure efficiency of use and economy, the vessels were centralised. Under the present system the Principal Port Officer at Rangoon, the Marine Transport Officer at Mandalay, the Port Officers at outports, and elsewhere Deputy Commissioners are in charge of all vessels at their respective centres, and allocate them to officers of the different departments as and when they require them. The cost of hire is debited to the departments at prescribed rates.

(iii) Agency for Government Consignments.

The Principal Port Officer, Burma, is the Agent for Government Consignments, Civil Department, and is responsible for the receiving and forwarding of all consignments sent to his care. All expenditure such as freight charges, river dues and labour charges used to be borne by the Marine Department but since 1st April 1927, debits are raised against the departments concerned.

(iv) The Government Dockyard.

The Rangoon Government Dockyard was acquired from the Burma Engineering Works in 1912 mainly for carrying out the periodical overhauls of the growing fleet of Government vessels, which had been carried out previously by Messrs. the Irrawaddy Flotilla Company. The Dockyard has since been considerably improved and now undertakes new construction in addition to repair work. It has been treated as a Government Commercial undertaking since 1924-25.

The Mandalay Dockyard was established in 1889 for the repair of Government vessels in Upper Burma.

The following tables show the Receipts and Expenditure of the department under recognised heads :—

Receipts. [In lakhs of rupees.]

Year. (1)	Sale-proceeds of Vessels and Stores. (2)	Freight, Passage and Tonnage. (3)	Survey Fees. (4)	Registration and other Fees. (5)	Recoveries of Service Payments. (6)	Recoveries from Government Commercial Undertakings. (7)	Miscellaneous. (8)	Refunds (Deduct). (9)	Total. (10)
1918-19 ...	1·73	·13	·20	·15	...	...	·04	...	2·25
1919-20 ...	·45	·08	·19	·05	...	...	·04	·11	·70
1920-21 ...	·05	·11	·19	·09	...	...	·06	·11	·39
1921-22 ...	·19	·03	·18	·14	...	...	·06	·10	·50
1922-23 ...	·05	·20	·19	·12	·02	...	·09	·06	·61
Average ...	·50	·11	·19	·11	...	...	·06	·08	·89
1923-24 ...	·14	·09	·19	·11	...	...	·16	·06	·63
1924-25 ...	·41	·08	·22	·16	...	·17	·01	·13	1·00
1925-26 ...	1·14	·09	·22	·09	·07	...	·13	·07	1·67
1926-27 ...	·61	·18	·23	·12	·04	·12	·06	·06	1·30
Average ...	·57	·11	·22	·12	·03	·07	·11	·08	1·15

Expenditure. [In lakhs of rupees.]

Year. (1)	Pay and allowances of Officers and men afloat. (2)	Purchase of miscellaneous stores, coal, etc. (3)	Purchase and hire of vessels. (4)	Ports establishment. (5)	Miscellaneous shore Establishment. (6)	Miscellaneous. (7)	State Yachat Establishment. (8)	Investment and losses in Commercial Undertakings. (9)	Charges in England and loss by Exchange. (10)	Subsidies to Steamer Companies. (11)	Refunds. (12)	Total. (13)
1918-19	1·90	8·13	·27	1·45	·95	·40	·02	...	...	2·33	·17	15·62
1919-20	2·01	6·98	·26	1·44	·91	·30	·02	...	...	2·33	...	14·33
1920-21	2·30	7·21	1·99	1·72	1·52	·95	·03	...	...	2·36	...	18·08
1921-22	3·01	8·03	3·96	1·65	1·95	1·23	·06	...	·58	2·96	...	23·43
1922-23	3·32	11·22	7·37	1·98	1·81	·61	·14	...	1·20	4·25	...	31·90
Average	2·51	8·31	2·77	1·65	1·44	·70	·05	...	·36	2·85	·03	20·67
1923-24	4·29	7·59	7·58	1·92	3·09	·77	·09	...	1·26	3·13	...	29·69
1924-25	4·50	12·61	·01	2·08	1·39	17	...	2·79	2·48	3·91	...	29·94
1925-26	5·76	15·49	...	2·14	·89	·12	...	·08	·13	3·50	...	28·11
1926-27	6·01	13·50	·88	2·09	·93	·14	...	1·68	...	2·42	...	27·65
Average	5·14	12·30	2·11	2·06	1·57	·30	·02	1·14	·97	3·24	...	28·85

Receipts.

The head " Sale-proceeds of Vessels and Stores " inevitably exhibits fluctuations. Examination fees are shown in the column headed " Registration and other Fees." The Government Dockyard was constituted on commerical lines in 1924-25, and is the " commercial undertaking " for which revenue and expenditure are first shown in that year.

Expenditure.

The heavy expenditure on " Purchase and Hire of Vessels " in the years 1921-24 was necessary to make up the leeway in replacement and new construction lost during the war. Fluctuations in the " Purchase of Stores " for stock in the Marine Store Godowns at Rangoon, Bassein and Mandalay are bound to occur, and the average expenditure rises with the increase in numbers of the fleet. Under " Miscellaneous Shore Establishment " the rise in 1923-24 is due to improvements in the Government Dockyard, Rangoon, costing Re. 1 lakh, while contributions to various Port Funds are responsible for the increase under " Miscellaneous " during 1920-22. Until 1923-24 this head included special charges for clearing the Irrawaddy and Chindwin rivers, but now comprises only fees for the examiners of vessels and a few small grants to certain outports. The " Charges in England " in 1924-25 were swollen by the purchase there of stores costing over Rs. $1\frac{3}{4}$ lakhs. In 1925-26 the system of debiting other departments for freight and the hire of launches was instituted, and sums of Rs. 10·04 and Rs. 19·23 lakhs respectively were calculated to be due to the Marine Department on this account in the years 1925-26 and 1926-27. These amounts have not been deducted from the expenditure shown in the statement as this would have vitiated comparision with preceding years. The greater part of the rise under " Pay and Allowances " is due to revision of pay, and increase in number, of the crews of the Government launches and motor-boats. Subsidies to Messrs. the Irrawaddy Flotilla and the Arakan Flotilla Companies have hitherto been paid for the carriage of mails and the maintenance of certain services ; that to the former company has now been discontinued.

Changes of Policy.

The only change in policy lies in the intention of the Government of India itself to administer the Burma Cost Lights Act, instead of utilising the agency of the Local Government. The registration of vessels, also a Central subject, will probably be administered direct. Changes in the administration have not been frequent or noteworthy but the placing of all vessels stationed at a centre under one controlling authority has helped to secure economy and efficiency of use.

Establishment.

The tables in the appendix show the establishment of the department and the pay. Since 1921-22 the pay of the Principal Port Officer, the 2nd Assistant Port Officer, the Engineer-Surveyor and the Assistant Engineer-Surveyor, Rangoon, is debited to Central and Provincial Funds in the ratio of 45 and 55. The pay and allowances of the Port Officers, Akyab, Moulmein and Bassein, are met from Imperial Customs and the Local Port Funds, and no provision is made in the Provinclal Marine Budget. An attempt is being made to replace the Indians, who at present man the vessels of the Provincial Marine, by Burmans ; the experiment has been in force for about three years, and up to date has not been successful ; but the effort is being continued and it is hoped that in time better results may be obtained.

Influence of Legislative Council. (i) Legislation.

The interest taken by the Legislative Council in marine affairs has been confined largely to the administration of ports. Three Government Bills have been passed. The Rangoon Port (Amendment) Act, 1925, provided for the increased representation of non-European commerce on the Board of the Rangoon Port Trust. The Burma Outports (Amendment) Act, 1926, legalised the levy of dues on goods transhipped from one vessel to another within the limits of a port. The assent of the Governor-General has not yet been received to the Burma Outports (Amendment) Bill of 1927 which enables the Port authorities to auction the right of collecting Port dues. No resolutions have been moved and out of forty-one questions, ten dealt with the representation of non-Europeans on the Board of the Rangoon Port Trust, fourteen were raised by a member of the Bassein Port Advisory Board regarding the condition of that port, and six asked for information about the ports on the Arakan coast ; two were put regarding the formation of a Port Trust at Akyab, and two regarding the expenditure on the Government Dockyard at Rangoon ; four dealt with allegations of misappropriation of money by a Port Fund official and one asked for information and assurances regarding the employment of Burmans on Government steamers and at the Government Dockyard.

(ii) Questions.

(iii) Budget Debates.

The main item in the expenditure of the department is the maintenance of the Government launches, and this was attacked despite representations regarding its importance to the efficiency of the district administration. The attitude of members to the department is exemplified in the exhortation to Government of one member "to sacrifice pomp and grandeur," and in the following observation of another critic :—" it is rather surprising to see that in a department which gives education to the people a decrease in expenditure is proposed, and whereas in such departments as Ports and Pilotage, and Police departments from which very little income is derived there is no proposal for retrenchment but an increase of expenditure."

In the debate on the Budget for 1923-24 a reduction of Rs. 4 lakhs was moved as a protest against the construction of new vessels to replace some that had been condemned as unserviceable. In view of information received after the framing of the Budget regarding the possibility of utilising certain old vessels, a cut of Rs. 1,70,000 was suggested by Government and accepted. On the 1924-25 Budget a cut of Rs. 11 lakhs was moved, in order to make money available for "nation-building" activities, but it was lost. Reductions were moved on the 1925-26 and the 1926-27 Budgets to induce the increase of Burmese representation on the Board of Commissioners for the Port of Rangoon. The first was withdrawn and the second lost. A cut of Rs. $1\frac{1}{2}$ lakhs was moved in the 1927-28 Budget " as the present financial position of Government is precarious." After a reply by the finance Member the motion was lost.

The elected members of the Legislative Council have little knowledge or ships and shipping, and their efforts to reduce the provision for repairs and renewals, have, in the opinion of the Principal Port Officer " seriously affected the efficiency of the fleet." It does not appear that democratic influence has had any appreciable effect on the department and there is nothing to show that the administration has been in any way facilitated by the Reforms.

APPENDIX.

PROVINCIAL MARINE ESTABLISHMENT.

Shore Staff (Administrative).

Year.	Principal Port Officer.		1st Assistant Port Officer, Rangoon.		2nd Assistant Port Officer, Rangoon.		Port Officer, Akyab.		Port Officer, Bassein.		Port Officer, Moulmein.		Marine Transport Officer, Mandalay.		Assistant River Conservator.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Rs		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19 ...	1		1	G.P. 356 S.P. 370	1		*	...	*	...	1	G.P. 400 S.P. 320	1	400	1	
1919-20 ...	1	G.P. 600 S.P. 870	1		1	500	1		1		1		1		1	
1920-21 ...	1		1	G.P. 400 S.P. 500	1		1	G.P. 700 S.P. 320	1	G.P. 700 S.P. 320	1		1	G.P. 400 S.P. 370	1	
1921-22 ...	1	G.P. 800 S.P. 750	1		1	G.P. 550 S.P. 320	1		1		1		1	G.P.700 S.P. 320	1	450—500
1922-23 ...	1		1	G.P. 700 S P. 500	1	G.P. 575 S.P. 320	1	G.P 800 S.P. 320	1	G.P. 575 S.P. 320	1	G.P. 700 S.P. 320	1	G.P. 800 S.P. 370	1	
1923-24 ...	1		1		1		1		1		1		1		...	
1924-25 ...	1	G.P. 900 S.P. 870	1		1		1	G.P. 700 S.P. 320	1	G.P. 800 S.P. 320	1		1	G.P. 700 S.P. 370	...	
1925 26 ...	1		1	G.P 800 S.P. 500	1	G.P. 600 S.P. 320	1		1		1		1		...	
1926-27 ...	1		1		1		1		1		1		1		...	

G.P.—Grade Pay.
S.P.—Staff Pay.
* The Administrative duties were performed by a Civil Officer and the Marine duties by a Pilot.

PROVINCIAL MARINE ESTABLISHMENT—*contd.*

Shore Staff (Technical).

Year.	Superintending Engineer, Government Launches, Mandalay.		Engineer Superintendent, Government Launches, Rangoon.		Engineer Surveyor, Rangoon.		Assistant Engineer Surveyor, Rangoon.		Resident Engineer, Rangoon.		Assistant Resident Engineer, Rangoon.		Rangoon Dockyard.						Mandalay Dockyard.			
													Foreman, Engineer and Shop Foreman.		Motor Engineer Foreman.		Outside Foreman.		Engineer Foreman.		Foreman.	
(1)	No (2)	Pay. (3)	No. (4)	Pay. (5)	No. (6)	Pay. (7)	No (8)	Pay. (9)	No. (10)	Pay. (11)	No. (12)	Pay. (13)	No (14)	Pay. (15)	No. (16)	Pay. (17)	No. (18)	Pay. (19)	No. (20)	Pay. (21)	No. (22)	Pay. (23)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19 ...	1	500 S.P. 100	...	...	1	GP. 300 S.P. 300	1	700	1	450—600	1	300—10—450.	...	...	...	...	...	...	...	...	...	
1919-20 ...	1		...	...	1		1		1	500—30—800.	1		...	...	...	...	...	...	...	...	...	
1920-21 ...	1		...	...	1	G.P. 450 S.P. 400	1	G.P. 300 S.P. 200	1		1		...	...	...	...	...	...	...	..	2	200—10—250.
1921-22 ...	1	700 S.P.	..	...	...	...	1		1		1		...	...	...	...	...	...	...	...	2	
1922-23 ...	1	100	...	...	1	G.P. 650 S.P. 400	1	725	1	800—25—1,000.	1	550—15—700.	2	350—10—500.	1	400—12½—550.	1	200—7½—350.	...	...	2	
1923-24 ...	1	800 S.P. 100	1		1		1		1		1		2		1		1		1	350—10—500.	...	
1924-25 ...	1	700 S.P. 100	1	G.P. 650 S.P. 100	1	G.P. 800 S.P. 700	1	G.P 650 S.P. 500	1		1		2		1		1		1		...	
1925-26 ...	1	800 S.P.	1		1		1		1		1		2		1		1		1		...	
1926-27 ...	1	100	1		1	G.P. 900 S.P. 700	1		1		1		2		1		1		1		...	

G.P.—Grade Pay. S.P.—Staff Pay.

PROVINCIAL MARINE ESTABLISHMENT—*concld.*

Floating Establishment.

Year.	Serangs.		Secunnies, Deck Tindals, Lascars.		Drivers.		Stoker Tindals and Stokers.		Topases and Bhandaries		Boatswain.		Lieutenant Commander, R.I.M.		Engineer Lieutenant, R.I.M.		Engineer Sub-Lieutenant R.I.M.		Commanding Officers.		Engineers.	
	No.	Pay.	No.	Pay.	No.	Pay	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs		Rs.
1918-19 ...	84	30—70	215	12—25	79	35—60	143	15—25	58	9—15	...	...	...	...	...	...	...	...	...	...	...	
1919-20 ...	87		221		82		145		58		...	...	...	...	...	...	...	...	...	...	...	
1920-21 ...	94		232	—	89		147		58		...	...	...	...	...	...	...	...	...	...	...	
1921-22 ...	109		257		104	40—2½—65—5—80.	160		58		...	...	...	...	...	...	...	...	...	...	...	
1922-23 ...	128		330		133		213		72		1		1		1		1		1	500—25—650	2	
1923-24 ...	139	40—2½—65—5—80.	371	20—33	145 1	40—2½—65—5—80.	229	22—35	82	20—2½—10—22½	1		1		1		1		1	550—25—750	2	
1924-25 ...	142		376		148 1	150—10—200.	233		82		1	130	1	575—625*	1	350—500*	1	300*	1	300—10—350. 500—25—650.	2	350—25—500.
1925-26 ...	142		376		148 1		233		82		1		1		1		1		1	550—25—750	2	
1926-27 ...	154		390		160 1		233		82		1		1		1		1		1		2	

* With allowances. † Also drew Rs. 150 special pay.

B—VII.

Police Department.

The Burma Police force consists of five components :—

A.—The Civil Police—

(1) The District Police.
(2) The Rangoon City Police or the Presidency Police.
(3) The Criminal Investigation Department.
(4) The Railway Police.

B.—The Military Police.

Introductory.

All these components, with the exception of the Rangoon City Police, are administered by the Inspector-General of Police with the assistance of six Deputy Inspectors-General. One of these is a Military officer who, subject to the control of the Inspector-General, is responsible for the efficient working of the Military Police. Another is in charge of " Administration " and disposes, in the name of the Inspector-General, and subject to his general control, of all important matters relating to appointments, discipline, transfers, promotions, punishments, buildings, equipment, etc., affecting the Civil Police throughout the Province. A third has charge of the Criminal Investigation Department and exercises a general control over the Railway Police, and the remaining three are in charge of Ranges (each Range comprising roughly one-third of the Province) wherein they are responsible for the supervision of measures for the prevention and suppression of crime. The system is shortly to be revised and the old practice will be reverted to whereby the Range Deputy Inspectors-General of Police are responsible for the administration of the force within their charges as well as for the control of crime. The Deputy Inspector-General, Administration, is then to be replaced by an Assistant Inspector-General, of the rank of a District Superintendent of Police.

District Police.

The duties and functions of the District Police in the prevention and detection of crime need not be detailed. In addition they perform guard and escort duty over prisoners at stations away from District headquarters.

Rangoon City Police.

The Rangoon City Police are entirely distinct from the District Police and are under the Commissioner of Police, Rangoon, who ranks as a Deputy Inspector-General. Owing to the concentration of poputation, the duties of the City Police as regards the control of traffic and the enforcement of special Acts, such as the Municipal, the Brothels and the Beggars Acts, are necessarily more onerous than are those of the District Police. They also undertake the registration of motor vehicles throughout the Province. In dealing with ordinary crime they are vested, under the Rangoon Police Act, with certain powers not possessed by the District Police. The cost of this force is included in the general statement of expenditure.

Railway Police.

The Railway Police are a separate force organised mainly to deal with crime occurring in trains or on Railway premises. They are administered by the Superintendent, Railway Police, subject to the general control of the Deputy Inspector-General for Railways and Criminal Investigation. Besides

dealing with ordinary crime, they have to report offences under the Railways Act, and oppression and fraud on the part of Railway subordidates, keep order at stations and perform other similar duties.

Criminal Investigation Department.

The duties of the Criminal Investigation Department need not be detailed. In addition to undertaking the training of detectives and the investigation of important cases and certain classes of crime, it maintains a Central Finger-Print Bureau, a Photographic Studio, a Chemical Laboratory and a Central Crime Classification Bureau.

Military Police.

The Military Police perform three different functions,—firstly they preserve the peace among non-Burman tribes in the Hill Districts of Arakan, the Chin Hills, the Kachin Hills and the Shan States, and occasionally repel raids from across the frontier. Secondly they act as an " Armed Reserve " for the purpose of dealing promptly and effectively with tumults and local disturbances, and of supplying special patrols in areas where special measures are necessary at particular seasons to prevent robbery and dacoity. Thirdly they supply guards for treasuries and treasure-vaults at District headquarters, and escorts for prisoners and treasure. They also act, as was evident during the war, as a potential reserve to the Indian Army.

It is the function of the Army to resist invasion, but at times the Military Police, besides keeping the peace on the outlying marches of the Province,, have to repel raids and thus do the work of the Army. On this account the Government of India make an annual contribution to provincial revenues, based on the cost of the proportion of the force employed on frontier work. This frontier work can only be done by a semi-military force and has no counterpart in any province in India execpt Assam where it is done by the Assam Rifles, and the North-West Frontier Province where it is done by the Frontier Militia. Proposals to replace the Burma Military Police by Armed Civil Police and by a Frontier Force, paid on the military scale and equipped on military lines were examined after the War ; but the project was abandoned as it would be difficult and expensive to introduce, and of doubtful value and economy in operation. Since that time considerable reductions have been made in the number of the Military Police by utilising Civil Police for guard and escort duty away from district headquarters. The force is composed of Gurkhas, Punjabi-Mahomedans, Sikhs, Dogras and other Indian castes, while Karens, Chins and Kachins represent the indigenous races. An experiment with Burmans during the war proved unsuccessful. The results of a further experiment now in progress with a Burmese company have not so far been encouraging owing to the large number of desertions.

In the remainder of this note the different components of the force will for convenience, be dealt with together, separate reference being made to any particular body where necessary. A comparison of the circumstances and work of the Police in Burma as compared with other Provinces is of interest, and the following extract is taken from the report of the Burma Police Enquiry Committee, 1924 :—

" *(a)* Burma excluding the Shan and Karenni States is far the largest Province, being over three times the size of Assam and over twice as large as Bengal, and Bihar and Orissa ;

(b) It has a smaller population than any other Province except Assam, and the density of its population is one-ninth that of Bengal and one-sixth that of Bihar and Orissa and of the United Provinces ;

(*c*) Cognizable crime is more prevalent in Burma than in any other Province, and three times more prevalent than in Bihar and Orissa and in Madras ;

(*d*) The strength of the Police Force is larger in Burma than in any other Province and over three times as large as in Bengal and in Bihar and Orissa *in relation to population*, but *in relation to area* is smaller than in any Province except the Central Provinces and Assam and is barely one-third of the strength in Bengal ;

(*e*) The cost of the Police is larger than in any other Province and over four times as large as in Bihar and Orissa *in relation to population*, but *in relation to area* is smaller than in any Province except the Central Provinces and Assam and less than one-third of the cost in Bengal.

(*f*) The cost of the Police represents 13·58 per cent. of the total Provincial revenues in Burma, whereas in Bengal it represents 18·34 per cent. and in Bihar and Orissa 15·84 per cent."

The following tables show in lakhs of rupees the Receipts and Expenditure of the Department :—

Receipts.

Year. (1)	Police supplied to other departments and private companies. (2)	Receipts under Arms Act. (3)	Fees, Fines and Forfeitures. (4)	Superannuation Receipts. (5)	Miscellaneous. (6)	Contribution for Railway Police. (7)	Recoveries of Service Payments. (8)	*Deduct* Refunds. (9)	Total. (10)
1918-19	3·44	...	2·20	·07	·24	...	...	...	5·56
1919-20	·98	·05	2·65	·25	·37	...	...	·09	4·21
1920-21	·93	·36	2·28	·14	·35	...	...	·09	3·97
1921-22	1·00	·76	2·01	·19	·65	...	...	·07	4·54
1922-23	1·42	·81	1·80	·40	·40	1·28	...	·14	5·97
Average ...	1·55	·40	2·19	·21	·40	·26	...	·08	4·93
1923-24	·85	·79	1·88	41	·35	1·28	·11	·11	5·56
1924-25	...	.67	2·06	...	1·03	1·28	4·80	1·00	8·84
1925-26	...	·82	2·57	...	·59	1 28	1·31	1·11	5·46
1926-27	...	·79	2·48	·04	·41	1·45	·16	·13	5·20
Average ...	·21	·77	2·25	·11	·60	1·32	1·59	·59	6·26

Receipts.

Recoveries of the cost of Punitive Police and of the police supplied to private companies such as the Burma Oil Company, and to departments such as the Port Commissioners, Rangoon, are included under the head " Police supplied to other Departments, etc." In the first year under review the receipts were swollen by nearly Rs. 3 lakhs recovered from five Lower Burma districts on account of Punitive police imposed on them. In 1923-24 the amount paid by Messrs. The Burma Corporation, Ltd., was credited to the Shan States Federation, and from 1924-25 onwards recoveries and expenditure under this head do not appear in the Provincial Budget but are shown against the " General Police Fund " which has been classed as a Local Fund. Fixed contributions on account of the Railway Police were made with effect from 1921-22. Before that year the Company paid 7/10ths of the cost of the force supplied, and this amount (as also the 1921-22 contribution) was treated as a reduction of charges and not shown as a receipt.

The head " Fees, Fines and Forfeitures " includes the fees for licenses for Motor Vehicles and for the storage of petroleum, receipts under the Gambling Act, and in pre-Reforms days, cattle-pound receipts.

Expenditure.

Year.	Superintendence.	District Police.	Police Training School.	Other Police (Punitive).	Rangoon City Police.	Criminal Investigation Department.	Special Police.	Kuki Operation.	Railway Police.	Village Police and Cattle Pounds.	Miscellaneous.	Expenditure in England and Loss by Exchange.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1918-19 ...	2·72	69·14	·48	2·00	6·72	2·06	64·51	11·60	·66	·05	...	·06	151·00
1919-20 ...	3·18	63·01	·40	1·51	7·07	2·29	71·25	3·65	1·93	·05	...	...	154·34
1920-21 ...	3·09	81·23	·83	1·34	8·81	2·34	81·95	·04	2·47	·06	...	...	182·16
1921-22 ...	3·51	87·60	·79	·06	10·39	2·79	39·29	...	1·48	·12	·62	1·25	147·90
1922-23 ...	3·81	88·23	·95	·07	10·24	3·45	29·16	...	3·45	·10	·07	1·65	141·18
Average ...	3·26	76·04	·69	·99	8·65	2·59	57·23	3·06	2·00	·08	·14	·59	155·32
1923-24 ...	3·70	87·37	1·14	·08	11·10	3·52	29·18	...	3·37	·19	·10	1·95	141·61
1924-25 ...	3·84	82·44	1·26	...	11·25	4·41	22·29	...	3·39	·28	·02	2·56	131·74
1925-26 ...	2·72	92·77	1·44	...	11·68	5·41	13·14	...	3·67	·36	·02	3·69	134·90
1926-27 ...	3·35	98·80	2·02	...	12·70	5·33	17·72	...	3·92	...	·02	3·97	147·83
Average ...	3·40	90·35	1·46	·02	11·68	4·67	20·58	...	3·59	·21	·02	3·04	139·02

Expenditure.

The head " Superintendence " comprises the Inspector-General and the Deputy Inspectors-General of Police, and revisions of their pay in 1919-20 and 1921-22, together with the entertainment of an additional Deputy Inspector-General in the former year account for the increases in those two

years under this head. In 1925-26 the pay and allowances of the Deputy Inspector-General of Military Police, of his Personal Assistant and Establishment were debited to another head and the post of Additional Personal Assistant to the Inspector-General of Police was abolished. In 1926-27 two temporary Deputy Inspectors-General were entertained and considerable expenditure was incurred on launches and on propaganda for recruiting educated Burmans as Sub-Inspectors of Police.

The sudden rise of over Rs. 18 lakhs under the head " District Police " in 1920-21 was due to a reorganisation of the force and to a revision of pay of Deputy Superintendents of Police and of the clerical establishments in District offices. The further increase of over Rs. 6 lakhs in the following year is accounted for by the revision of the pay of the Imperial Police Officers and of Inspectors of Police together with the introduction of more liberal rules regarding Travelling Allowance. The abolition of 156 Police Stations and of 95 Outposts coupled with the stoppage of recruitment in 1924-25 on account of the enforcing of the recommendations of the Police Enquiry Committee, was responsible for the reduction of nearly Rs. 5 lakhs in that year, while in the following year the rise of Rs. 10 lakhs was due to the introduction of a revised time-scale of pay for all ranks and to an increase in the cadre of Sub-Inspectors of Police based on the Committee's report. Considerable expenditure was also incurred on the liberal grant of rewards to Village Headmen and others for assistance in rounding up notorious dacoits. In 1926-27 the reopening of certain Police Stations and Outposts necessitated an increase of the force, while owing to the accounts of the Provincial Marine Department being placed on a commercial basis, debits were raised against the Police Department on account of launches and motor boats. The increase in the number of Sub-Inspectors and the greater attention paid to their training has meant the expansion of the Training School and a rise in expenditure. Though the sum of Rs. 30·60 lakhs (not included in the statement of expenditure), has been spent on original works during the years 1923-27, in the Annual Report for 1927 the Inspector-General writes. " The provision of buildings for the police-force is highly critical and will have to be faced in the near future. A very large number of subordinate ranks are either housed disgracefully or accommodation has to be rented for them. During the year under report a sum of Rs. 1,34,937-13-7 was spent in hiring houses for officers and men for whom no Government quarters have been provided."

Under Special (Military) Police, while the rise in expenditure during 1919-21 was due to surplus Indian Officers and men and to the increased cost of food, etc., the contribution paid by the Government of India in 1921-22 towards the Frontier Battalions caused a reduction of over Rs. 40 lakhs. Reductions in the strength coupled with the stoppage of recruitment on the recommendations of the Police Enquiry Committee, caused a fall in expenditure in 1925-26, and the increase in the last year of the period under review was caused by the debit of the cost of the Police entertained in the Putao area, which had previously been charged to the Central Government.

The expenditure in 1918-19 on Railway Police represents the nett cost after deducting the amount paid by the Company, but in later years the amount due was adjusted by an assignment from Central Revenues to Provincial.

The following tables give some statistics of the work of the department :—

Statistics.

District and Railway Police.

Year.	Important Crime.						True cognisable cases investigated.			Non-cognisable Cases.	Cases under special and local laws.
	Murder by dacoits.	Murder by robbers.	Murder by poison and other murders.	Attempts at murder and culpable homicide.	Dacoity and assembly and preparation for dacoity.	Robberies.	Important (Classes I-V).	Others.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1918 ...	10	16	462	172	189	538	26,166	6 177	32,343	36,852	6,048
1919 ...	7	33	543	157	234	653	31,765	6.322	38,087	40,220	6,353
1920 ...	17	38	568	156	294	766	34,186	6,333	40,519	39,404	6,847
1921 ...	18	28	586	169	333	732	33.014	6,950	39.964	36,061	6,498
1922 ...	22	38	550	154	364	819	32,444	7,244	39,688	35,078	6,558
Average ...	15	31	542	162	283	702	31,515	6 605	38,120	37,523	6,461
1923 ...	24	29	605	151	389	827	32,456	7,843	40.299	37,100	6,506
1924 ...	40	32	691	165	580	1,010	36,263	9,236	45,499	37,465	6,819
1925 ...	46	38	779	182	722	1,382	34,210	7.705	41.915	38,048	6,546
1926 ...	24	47	793	201	538	1,443	33.973	9,183	43,156	38,829	7,260
1927 ...	19	44	738	202	468	1 389	32,226	6,517	38.743	40,824	6,978
Average ...	31	38	721	180	539	1,190	33,826	8,097	41,923	38,453	6,822

Rangoon City Police.

Year.	Important Crime.							True cognisable cases. investigated.			Total non-cognisable cases.	Total offences under special and local laws.
	Murder by dacoits.	Murder by robbers.	Murder by poison and other murders.	Attempts at murder and culpable homicide.	Dacoity and assembly and preparation for dacoity.	Robberies.	House-breaking under sections 458, 459 and 460 I.P.C.	Important (Classes I—V).	Others.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1918 ...	...	...	16	7	1	18	1	1,909	48	1,457	10.093	5,252
1919 ...	...	...	19	9	4	22	2	1,655	31	1.686	9,690	6,546
1920 ...	...	...	9	7	4	22	1	2,015	97	2,112	17,358	4,544
1921 ...	1	...	13	1	9	30	3	1.884	57	1,941	17,314	4,627
1922 ...	...	...	11	3	9	56	3	2,145	115	2,260	10,512	5,125
Average ...	...	...	14	5	5	30	2	1,822	69	1.891	14.193	5,219
1923 ...	...	1	7	5	7	55	4	2,772	114	2,886	16,496	4,192
1924 ...	..	...	19	9	6	33	3	2.520	207	2,727	17.771	5,067
1925 ...	...	...	15	5	3	40	6	2.219	295	2.514	23,704	6,279
1926 ...	...	1	25	4	5	26	7	2.012	174	2,186	26,600	5,800
1927 ...	...	...	18	...	2	37	5	2,139	87	2,226	29,415	4,731
Average ...	...	...	17	5	5	38	5	2,332	176	2,508	22,797	5,214

The term "important crime" is not now applied to all robberies but only to those in which firearms were used, or the value of the property taken was over Rs. 250 or the offenders were registered criminals. For comparison however the old classification has been adhered to in the above statements.

Establishment.

A statement of the staff is given in the appendix. Changes in the strength, pay and recruitment of the subordinate ranks were sanctioned on the recommendations of the Police Enquiry Committee, 1924, and the proposals of the Lee Commission as regards pay and recruitment of the Superior Service have been put into force. The following tables show the number of Burmans and allied races in the higher ranks of the force :—

District Police.

Date.	District and Assistant Superintendents of Police.		Deputy Superintendents including temporary and officiating officers.	
	Number of Officers actually serving.	Number of Burmans.	Number of Officers actually serving.	Number of Burmans.
1st January 1923	83	6	65	46
1st January 1928	67	6	93	61

Rangoon City Police.

Date.	Deputy Superintendents.		Superintendents.	
	Number of officers actually serving.	Number of Burmans.	Number of officers actually serving.	Number of Burmans.
1st January 1923	5	2	5	2
1st January 1928	3	1	2	...

Developments in Administration.

Though the policy of the department has not been changed, certain developments in the administration have taken place. The usefulness of the system of Village Beat Patrols had for some time been questioned and in October 1923 in consequence of the reduction of the Police Budget for 1923-24 by Rs. 10 lakhs, the system was abolished, and the duty of supervising surveillance criminals devolved on the investigating staff, until effect was given in 1924 to the recommendations of the Police Enquiry Committee. The abolition of the Beat Patrol system with nothing definite to replace it was due to an attempt to meet the reduction in the Budget voted by the Council and is held to have led to an increase of crime. In the Annual Report for 1923 the Inspector-General writes "The increase in serious crime has been universal, and there is a general consensus of opinion that in spite of the fact that the old beat patrol constable was intrinsically of very little value, the complete cessation of his activities have been misinterpreted among the more ignorant people as a sign that Government has begun to relax its hold over them, and as often as not this supposed relaxation has been attributed to political agitation. A frequent complaint regarding the old beat constable was

that not only was he useless, but that he was often definitely noxious. All these may be granted without vitiating the argument that his complete removal has given some impetus to crime."

Next, the Burma Retrenchment Committee, appointed to give effect to a resolution passed in the Legislative Council, refrained from making any recommendations regarding the Police and suggested that a Special Expert Committee should deal with this department. A similar suggestion was made by the Crime Enquiry Committee, also the result of a Council Resolution. On these two representations, the Police Enquiry Committee was constituted and submitted its report in 1924. Its policy was to concentrate the force at fewer police stations, reduce its numbers, increase the pay and improve the housing accommodation. To give effect to this the changes sanctioned by Government involved the abolition of 160 Police Stations and 94 outposts, a reduction of the strength of the force by 1,966 Head Constables and 612 Constables, and, on the principle of replacing a large number of comparatively low-paid men by a smaller number of higher-paid and more efficient officers—an increase of 392 Sub-Inspectors and the creation of a new cadre of 422 Station writers. Further the strength of the Military Police was reduced by 3,000 and their duties at outstations devolved on the Civil Police. The Committee also emphasised the importance of separating the general work of "administration" from measures for dealing with crime, and proposed the appointment of a separate Deputy Inspector-General to deal with administration only, *i.e.*, appointments, discipline, promotions, buildings, equipment, etc., for the Civil Police throughout the province, leaving the Range Deputy Inspectors-General to be responsible solely for the prevention and suppression of crime. The measure however has not proved successful in practice and is shortly to be abandoned. A similar separation between "Crime" work and "Order" work was introduced into the Rangoon City Police, and is to be retained.

This reorganisation may be ascribed partly to the action of the Council in reducing the Budget, and in part to the recommendations of the two Special Committees on Retrenchment and Crime which led to the appointment of the Police Enquiry Committee. It was followed in 1925 and 1926 by a serious rise in the number of dacoities and robberies, to cope with which the strength of the force had to be increased.

Influence of Legislative Council. (i) Legislation.

Five Bills were passed by the Legislative Council on matters affecting the Police Department. The Burma Habitual Offenders Restriction (Amendment) Act, 1923, provided that an order restricting him to a certain specified locality might be passed against a person convicted under section 30 or section 31 of the Rangoon Police Act, and that Appellate Courts might substitute such an order for one placing a person on security. The Rangoon Police (Amendment) Act, 1923, enabled the Local Government to make rules regarding the internal administration of the Rangoon City Police. Some alterations in the General Police Act, 1861, in matters of discipline and recruitment peculiar to Burma were made by the Police (Burma Amendment) Act, 1925. Under the Rangoon Police (Amendment) Act, 1925, the Police were given further powers to arrest suspicious persons or persons causing a public nuisance or provoking a breach of the peace. By the Rangoon Police and Burma Oil-fields (Amendment) Act, 1927, a slight verbal amendment was made to the Rangoon Police Act and the Burma Oil-fields Act.

(ii) Resolutions.

Eight Resolutions directly or indirectly concerned with the department were moved in Council. The first, on which Government was neutral, asked for the appointment of a Committee of officials and non-officials to investigate the causes of violent crime and to recommend measures of prevention. Only six members voted against it, and the Crime Enquiry Committee was in due course appointed. A Resolution for the release of all political offenders was so amended as to ensure that the action taken was compatible with the maintenance of peace and order and in that form it was accepted by Government and carried. The action taken to declare certain associations unlawful under the Criminal Law Amendment Act led to two resolutions being moved to cancel the notifications. Both were lost, one by the President's casting vote only. A resolution to reduce the number of Range Deputy Inspectors-General of Police to two was opposed by Government and carried by ten votes. No action was taken on the motion. A resolution for the immediate and unconditional release of political prisoners and of those convicted under the Anti-Boycott Act was opposed and lost, aswas also a resolution to release those convicted in the Mandalay Riot case. The "Walk-out" of the Nationalist, Home Rule and Swarajist parties led to the loss without a division of a motion to appoint a Political Presecutions Standing Advisory Committee with a non-official majority, to decide what prosecutions should be initiated by Government.

(iii) Questions.

The questions put in Council on divers topics concerned with the Police number one hundred and five. Seven requested information regarding the results of the examinations for entry to the Imperial Police and to the Provincial Training School; seven raised the subject of the appointment of Special constables in certain areas; two asked what action had been taken against certain officers of the Rangoon City Police in view of allegations made and evidence recorded against them; five asked for information about the manner of arrest of an *ex*-judge; seven raised the subject of the notification of certain associations as unlawful under the Indian Criminal Law Amendment Act, while two asked for information about action taken under the Anti-Boycott Act; one question requested a statement of the policy underlying the entertainment of Military Police in Burma, and three raised the subject of the adequacy of the strength and equipment of the Civil Police in certain areas; thirteen questions were moved regarding the steps taken to suppress violent crime, three asked what action had been taken on the recommendations of the Police Enquiry Committee, and two dealt with the formation of Police Advisory Committees in certain areas; one question asked for details of the various offences committed by a certain criminal, and three touched on the offer and grant of rewards for assistance to the Police; two questions were put regarding the number of offenders expelled from Burma under the Explusion of Offenders Act, and in what circumstances Chinamen were liable to expatriation; nine were moved for information regarding an affray between some Karen Military Police and Indian Civil Police, while two enquired the reasons for imposing Punitive Police on certain areas and the cost thereof and three asked for information regarding certain Bengali political prisoners under detention in Burma.

(iv) Budget Debates.

Full advantage was taken of the different Budget debates for criticism of the department which developed on one occasion into what a member termed "the

exciting and exhilarating game of Police baiting." The main lines of attack generally followed in the various debates were three, firstly that retrenchment on the Police was necessary in order to provide more money for "nation-building" activities, secondly that the work of the Police was unsatisfactory and the Province was not getting value for its money, and thirdly that the force was too large, the higher ranks received disproportionately high pay, and the energy of the officers was dissipated in wrong directions. On the first point the leader of the opposition said "We do not want to spend so much on the Police when the country is badly in need of institutions which will uplift the country. We must of course spend something on the Police for the maintenance of law and order." Another member considered the finding of measures to help the people "as the front and foremost duty of the administration and as one having a prior place to the claims of law and order"; a third stated "The Budget now presented to this Council must therefore be examined from these two standpoints, one for the nation-building and for improvement of our neglected economic conditions, and the other of secondary importance for efficiency. It must be drastically cut down if it is only for the latter." Another declared, "The country wishes, as if it were in a body, to reduce as much expenditure on the Police department as possible. This desire is that on the one hand the people cannot afford to pay more taxes or much more than they are doing at present to support the administration, and on the other hand the people wish to promote such welfare activities as education, sanitation and industrial development. The people are therefore inclined to cut down the Police expenditure as well as the expenditure on general administration as much as possible until the expenditure is brought down to a workable minimum." In discussing the Military Police a member declared "I don't see any reason why we should pay a single pie to the Government of India towards the Military Police which is within the scope of that Government."

As regards dissatisfaction with the work of the Police, one member remarked, "The Police system as it exists now does more harm than than good." Another argued "There were according to their own statement serious dacoities, several cattle-thefts, several brutal and senseless murders and so on, and the question remains for me to ask what has the Criminal Investigation Department done, what have the Police done, to prevent these ? Well, from their own report, they show a lamentable weakness in detection." A third declared, "The Police administration all over the Province has not been satisfactory." Another urged, "It has been brought to my notice a few days ago that the police protection there has been very disappointing, and the general talk of the town is that the police are doing nothing but simply eating and sleeping at the expense of the tax-payers. During the latter part of last year many a case of theft was reported, but I am told, Sir, that little or none of those cases was detected." As regards the size and pay of the force, one member declared "I do not believe that crime will increase if the police force is reduced." Another stated "I do not think it is an imperative necessity to maintain such a big police force, I mean Sir, a very big quantity." A third asked "cannot more posts of higher officials be reduced without affecting efficiency badly," and a fourth stated "The reason is, the highly paid bosses are over-paid while the poor constables and Burman sub-inspectors are much underpaid." Another complained that the police spent their time in listening to his

speeches and neglected their legitimate duties, and several gave accounts of the attentions paid them by the Criminal Investigation Department.

In the first Budget presented to the Council, for the year 1923-24, a cut of Rs. 10 lakhs in the provision for the Police was moved and passed against government opposition. It was based on the general grounds of high expenditure, corruption and oppression, and in addition the opposition raised objections to the activities of the Criminal Investigation Department in regard to political agitation, the entertainment of an Indian Military Police, the absence of Burmans from the Imperial Police, and the alleged failure of the Police to prevent and detect crime. A supplementary grant was applied for later in the year and when this was refused without discussion, the amount was certified by the Governor.

In the debate on the 1924-25 Budget an Independent member moved a cut of Rs. 50 lakhs against the Police department to divert expenditure to nation-building activities. He held that " the primary duty of government is to develop the people materially, morally and economically, and to make them fit to assume the full responsibilities of Government. The second duty of secondary importance is to organise and maintain establishments necessary with due regard to appropriate standard of efficiency. The second duty should only be intended to share in the achievements of objects contemplated in the discharge of the first primary duty and never at its expense." At the end of his speech opposing this proposal the Inspector-General of Police remarked, " I trust I have convinced hon'ble members that the cut of ten lakhs which the Council saw fit to make in the 1923-24 budget had for a time deleterious effect on the working of the police and is a quite possible cause of the recent outburst in important crime. I do not pretend that it is the only cause. As another cause, I consider that the frequent vilification of the police in the vernacular press is responsible for much discouragement among the members of the police and for the consequent encouragement to the criminals, and is therefore another imporant factor to account for the sudden outburst of important crime. But I maintain that the cut of ten lakhs last year has had a share in it, and if this cut of ten lakhs had anything to do with it, how much more would a cut of fifty lakhs this year have on the efficient working of the police ?" The motion was lost without a division as in the words of one of the opposition " I believe that it goes a little too far even for some of us on this side of the House." In support of a motion to reduce the provision for the Rangoon City Police, it was urged that the number of European Sergeants was excessive and that their housing accommodation was palatial and that no Burman was employed as District or Assistant Superintendent. The proposal was withdrawn after discussion and on an assurance that the post of Deputy Inspector, hitherto earmarked for European Sergeants, would be abolished.

A motion to reduce the provision in the 1925-26 Budget for rewards to informers in gambling cases was withdrawn after discussion. Another cut in order to retrench for education and similer objects, objected to the use of the Indian Criminal Law Amendment Act and raised the question of the efficiency of the force. One member said, " It seems to me that the expenditure on the police is not compatible with efficiency." This motion also was eventually withdrawn. A third reduction, however, which involved a censure of the Rangoon City Police for dispersing a political meeting held to protest against the conviction of a Buddhist priest, U Ottama, for sedition, was lost on a division by one vote only.

On the 1926-27 Budget the only reduction moved was one of Re. 1 to draw attention to the fact that the European and Anglo-Indian Sergeants of the Rangoon City Police had not had their pay raised for eight years despite the increase in work, responsibility and the cost of living. It was withdrawn after discussion on a promise that the matter would be considered.

The department met with further criticism in the 1927-28 Budget debates in which police malpractices, the Criminal Investigation Department, the Military Police and action taken against political associations formed the main items. A cut of Rs. 4 lakhs was moved urging the reduction of the number of superior officers and the placing of the police under popular control. A prominent member suggested, "What I should like to experiment is for Government to hand over the Police work to the Village Committee," and another urged "The increase of crime cannot be reduced by simply increasing the police expenditure or force..... If Government wants to reduce crime, Government should trust the people more. Naturally the people are not willing to co-operate if they are not trusted." The motion was lost after a long discussion by 30 votes.

Action of Finance Committee.

While the attitude of a certain section of the Council has thus been tinctured with hostile criticism, complaint is made that the Finance Committee has delayed projects or rejected them for reasons other than financial.

Democratic influence.

Whether or not political agitation has fostered the increase of violent crime by engendering a spirit of lawlessness and defiance of authority amongst the people, political crime and sedition have appreciably increased the work of the department. Thus apart from specific events such as the Mandalay Riot agitation resulting from the introduction of the reforms led to a movement for the non-payment of Capitation-tax and in certain districts of Lower Burma strong measures had to be adopted with the aid of the Military Police to keep the situation in hand. An off-shoot of this movement was the rise in one district of associations known as "Sibwaye Athins," whose object was to terrorise the Chettyars into allowing redemption of debts on ridiculous terms. Villagers were forced to join these associations, and those who declined were assaulted or had their houses burnt or their cattle maimed. One man was murdered because he had hired fields belonging to a Chettyar.

Further, attacks in the Press have been commented on in several Annual Reports as militating against the efficiency and popularity of the force. Thus in the 1926 Report the Inspector-General of Police writes, "The Police force has to carry out extremely difficult and unpleasant duties, and false and malicious charges are frequently made against them in the vernacular press and by certain influential but criminally inclined members of the public. Such cases have become so prevalent in the Pegu District that the members of the Police force have started a fund of their own with which to pay the legal expenses of false cases brought against them."

On the other hand democratic influence has also shown a helpful and encouraging aspect. Village Committees which were established on the recommendation of the Crime Enquiry Committee appointed to give effect to a resolution passed in Council, have been favourably commented on in a number of instances as of real assistance to the Headmen and to the Police. Similarly, Police Advisory Committees

which were constituted in nearly every district at the end of 1925 in order to enlist the co-operation of the public are reported in several cases to have done extremely useful work. "It is hoped" the Inspector-General writes in the Annual Report for 1926, "that as public opinion in Burma sides more and more with law and order, and as the police and the public co-operate more closely that Police Advisory Committees throughout the Province will become still more usesul to the benefit of everyone concerned." The report of 1927, however, is not very encouraging and it is stated that "nearly all District Superintendents of Police comment on the difficulty of securing the attendance of members of Advisory Committees."

Results of alteration of control.

There is nothing to show that alterations in regard to the control by the Government of India and the Secretary of State have in any way affected the administration of the department.

APPENDIX.

District and Railway Police and C.I.D.—Gazetted Officers.

Year.	Inspector-General of Police.		Deputy Inspectors General of Police.		District Superintendents of Police.		Assistant Superintendents of Police.		Deputy Superintendents of Police.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	1	2,500—3,000	4	1,500—1,800	44	700—1,200	42	300—500	48	250—500
1919 ...	1		5		44		43		48	
1920 ...	1		5	1,600—100—2,000	44	600—1,400	43	350—900	49	
1921 ...	1		5		44		44	325—650	3	
									46	
1922 ...	1	2,500—125—3,000.	5	1,750—100—2,150.	3	1,450. 600—1,350	44	325—25—675	4	850 250—750
1923 ...	1		5		42		44		46	
1924 ...	1		5		3		44		4	
					42				46	
1925 ...	1		5		3		38		3	
					37				46	
1926 ...	1		5		3		38		4	
					37				59	
1927 ...	1		5		2		39		4	
					37				60	

District and Railway Police and C.I.D.—Non-Gazetted Officers.

Year.	Inspectors of Police.		Sub-Inspectors of Police.				Station Writers.		Head Constables.		Constables.	
			Prosecuting.		Other.							
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Average Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19	244	150—250	...	...	1,144	40—100	...	...	2,371	20—30	11,627	15½
1919-20	214		...	...	1,167		...	...	2,460		11,541	
1920-21	214	175—10—295	...	...	1,288	60—125	...	...	3,329	25—40	10,821	20⅝
1921-22	218		...	...	1,319		...	...	3,417		10,790	
1922-23	218		...	...	1,304		...	...	3,446		10,949	
1923-24	218		...	...	1,284		...	...	2,984		9,904	
1924-25	203		173	100—5—175	1,490	75—135	441	45—3—60	1,001	40—½—45.	9,296	25 13/16*
1925-26	207		169		1,494		422		991		9,219	27 5/16*
1926-27	217		169		1,578		432		1,019		9,531	29 1/16*

* According to Districts.

APPENDIX—*contd.*

Rangoon City Police—Gazetted Officers.

Year.	Commissioner.		Deputy Commissioner.		Assistant Commissioner.		Superintendents.		Deputy Superintendents.	
	No.	Pay.	No	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19	1	1,500—1,800	...	...	1	700—1,200	2	700—1,200	2	400—40—600
1919-20	1		...	...	1	325—1,125	2	325—1,150	2	450—20—650
1920-21	1		...	...	1		2		3	—20/2—750.
1921-22	1	1,850—100—2,150.	...	...	1	325—1,350	3	325—1,350	4	475—30—775
1922-23	1		...	...	1		3		6	
1923-24	1		...	...	1	350—1,350	3	350—1,350	5	
1924-25	1		...	...	1		3		5	
1925-26	1		1	650—1,350	1		2		4	
1926-27	1		1		1		2		3	

Non-Gazetted Officers, etc.

Year.	No. of Inspectors and Deputy Inspectors.	Pay of Inspectors.	Pay of Deputy Inspectors.	Sub-Inspectors.		European Sergeants.		Head Constables.		Station Writers.		Constables.	
				No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19	28	200—300	125—175	37	75—125	35	100—150	127	25—35	...	...	1,119	14—18
1919-20	28			37		32		128		...	...	1,118	16—20
1920-21	29			45		34		140	30—45	...	...	1,273	18—24
1921-22	29			45		34	150—5—200—10/3—210—10—250.	141		...	...	1,284	21—26
1922-23	29	250—10—350.	165—7½—225.	47	80—150	36		143		...	...	1,292	22—27
1923-24	29			47		36		143	35—45	...	...	1,292	
1924-25	29			49		36		143		...	...	1,292	
1925-26	15			73†	95—4	36		106	45—3/2—55	29	55—3/2—70	1,193	30—38*
1926-27	15			77†	—155	36		108		29		1,223	

† Includes seven Court Prosecutor Sub-Inspectors drawing Rs. 120—5—195.

Burma Military Police—Gazetted Officers.

Year.	Deputy Inspector-General of Military Police.		Battalion Commandants.		Assistant Commandants.		Naib-Commandants.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
						Captains. Lieutenants.		
		Rs.		Rs.		Rs.		Rs.
1918 ...	1	1,800	13	1,040*	49	600 or 650 † 480 or 530†	10	300
1919 ...	1		13		51		10	
1920 ...	1		13		51		10	
1921 ...	1	1,850	13	1,300 or 1,350*	51	900 to 1,000 † 675 to 800†	10	
1922 ...	1	1,750	12		32		5	
1923 ...	1	1,850	12		32		3	
1924 ...	1	1,950	12		32		1	
1925 ...	1	2,050	10	1,515 or 1,635*	26	925 to 1,165 † 710 to 855†	2	
1926 ...	1	2,150	10		26		4	
1927 ...	1		10		26		4	

* Usually officers of the rank of Major hold these posts and their pay varies with their length of service.

† Usually officers of the rank of Captain are appointed to these posts and their pay depends on their length of service.

APPENDIX—*concld.*

Burma Military Police—Non-Gazetted Officers.

Year.	Subadars.				Jemadars.				Havildars.				Naiks.		Sepoys.	
	1st Grade.		2nd Grade.		1st Grade.		2nd Grade.		1st Grade.		2nd Grade.					
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918-19	58		89		147		106		292		542		547		14,628	
1919-20	58		89		147		106		292		542		547		14,628	
1920-21	59		91		150		109		300		558		563		15,022	
1921-22	58	150	88	100	146	65	105	50	292	30	542	25	547	20	14,622	14—16
1922-23	48		72		121		80		241		439		442		11,962	
1923-24	48		72		121		80		241		439		442		11,962	
1924-25	48		72		121		80		241		439		442		11,962	
1925-26	37	170	55	115	96	75	58	60	183	33	330	28	332	24	9,087	14—16
1926-27	36		54		64		56		179		323		325		8,911	—18— 20.

B—VIII.

Factory Department.

Inspection of Factories is a Provincial Subject but legislation is reserved to the Government of India. Rules under the Act may be framed by the Local Government. The department is administered by the Financial Commissioner (Transferred Subjects), under the control of the Home Member. The following table shows its expenditure. It has no receipts :—

Expenditure.

Year. (1)	Pay of Officers. (2)	Pay of Establishment. (3)	Allowances, Honoraria, etc. (4)	Miscellaneous contingencies, etc. (5)	Total. (6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19	9,593	3,327	2,981	1,396	17,297
1919-20	9,960	3,242	4,367	1,596	19,165
1920-21	10,838	4,762	7,568	1,445	24,613
1921-22	8,404	4,937	4,491	3,614	21,446
1922-23	11,767	5,100	7,391	2,202	26,460
Average ...	10,112	4,274	5,359	2,051	21,796
1923-24	30,005	8,106	16,310	1,508	55,929
1924-25	29,817	9,142	17,950	6,041	62,950
1925-26	28,493	8,668	19,243	4,341	60,745
1926-27	30,280	23,620	202	6,360	60,462
Average ...	29,649	12,384	13,426	4,562	60,021

Expenditure.

The increase under "Pay of Officers" in 1923-24 is due to the reorganisation of the Inspectorate and the appointment of a Chief Inspector. A conveyance allowance was also sanctioned in that year for all officers. The rise under the head "Miscellaneous" in 1924-25 is due to the debit first

raised in that year against the department for the use of Government launches. The fluctuations in 1926-27 under the heads "Pay of Establishment" and "Allowances, etc.," are due to the entry under the head, for accounts purposes, of allowances previously shown under the latter.

Administration.

No marked change in policy has been effected though developments in the details of administration have taken place from time to time. In addition to its duties under the Indian Factories Act, the department renders some assistance in the working of the Workmen's Compensation Act, takes samples under the White Phosphorus (Matches) Prohibition Act, and brings to the notice of the Chief Inspector of Boilers any irregularities under the Boilers Act which come to light during factory inspections.

The following table illustrates the growth of the work of the department :—

Year.	Number of factories registered.	Number of persons employed in factories.	Year.	Number of factories registered.	Number of persons employed in factories.
(1)	(2)	(3)	(1)	(2)	(3)
1917-18 ...	536	68,435	1922-23 ...	797	88,799
1918-19 ...	549	70,918	1923-24 ...	882	86,642
1919-20 ...	567	77,432	1924-25 ...	919	91,210
1920-21 ...	617	90,968	1925-26 ...	958	99,546
1921-22 ...	729	92,585	1926-27 ...	981	1,00,759

Statistics of progress.

In 1926-27 of the total number of factories, 567 were rice mills and 165 were saw-mills. Engineering works numbered 44, cotton-ginning factories 28, and oil-mill 22. As regards the number of employees, rice mills employed 41,017 persons, saw-mills 14,900, engineering works 12,955, and petroleum refineries 11,557. No other industry employed over 10,000 people. In addition to the registered factories, a number of small mills use power machinery but are not subject to inspection as they employ less than 20 persons.

Establishment.

Below is a statement of the staff of the department :—

Year.	Chief Inspector.		Assistant Inspector.		Inspectors.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.		Rs.		Rs.
1918-19 ...	...	...	...	...	1	400—30—
1919-20 ...	...	...	...	...	1	1,000
1920-21 ...	...	...	1	400—30—700	1	700—1,000
1921-22 ...	...	...	1		1	
1922-23 ...	1	1,300—40—1,500	...	...	1	800—30—1,100
1923-24 ...	1		...	...	2	
1924-25 ...	1		...	..	2	
1925-26 ...	1		...	...	2	
1926-27 ...	1		...	...	2	

In 1923 the Secretary of the State for India sanctioned the establishment of a subordinate service of officers to be called Assistant Inspectors of Factories, who would be recruited in Burma. As the superior inspection staff was at the time augmented by the appointment of an additional Inspector, the Local Government considered that the proposal to organise a subordinate staff should be deferred until experience had shown the necessity for such a service. The position was again reviewed 1924 when it was held that further additions to the Factory Inspection Staff were not then required. A proposal to extend the provisions of the Indian Factories Act to small factories in which power-driven machinery is used and in which not fewer than 10 persons are simultaneously employed, has recently been sanctioned but will not be enforced until the question of increasing the Inspection Staff has been decided. The appointment is under consideration of Assistant Inspectors who would have lower qualifications than those required of Inspectors and would probably be recruited in Burma. Proposals are also being considered for reorganising the department, and adopting, for the Chief Inspector and the Inspectors, rules and rates of pay similar to those prevailing in the new Provincial Services.

Influence of Legislative Council.

The interest taken by the Legislative Council in the department has been very slight. It has not however refused any demands for funds. No legislation has been proposed and no resolutions have been brought forward regarding the department. In discussions on the Budgets three reductions have been moved and withdrawn. A cut was proposed in the 1924-25 Budget to support a suggestion that capitalists should contribute towards the pay of the Inspectors of Factories, and on the 1925-26 and 1926-27 Budgets reductions were moved to draw attention to sanitation, water supply, housing, religious instruction, child labour, etc., in factories. No questions have been put regarding factories, but a few were raised regarding Indian labour, which forms the bulk of the staff in factories, and have been discussed in the note on the Industries department.

Effect of the Reforms.

The reforms cannot be said to have affected the department in any way. Beyond a limited amount of assistance from the Burma Labour Association, and a few useful conferences with the Burma Chamber of Commerce, no outside or democratic influence has made itself felt.

B—IX.

The Boiler Department.

This department was established at the beginning of 1924 as a result of the enactment of the Indian Boilers Act, 1923. The Boiler Inspection Service had since 1906 been under the control of a Commission, the members of which were nominated by the Local Government. The Chairman was the Deputy Commissioner, Rangoon Town : two members were chosen from important engineering firms in the Province or from firms who were extensive users of steam-plants ; one member represented the Burma Chamber of Commerce and the *ex-officio* Secretary was the Chief Engineer and Shipwright Surveyor to the Government of Burma, an engineer officer of the Royal Indian Marine. The Commission usually met once a month, deat with matters relating to the service and its work and issued its instructions to the Secretary,

who was responsible for carrying them out. This system of control was open to criticism. The Secretary, who was usually the only member of the Commission sufficiently qualified, technically, to criticise the work of the Inspectors, was fully occupied with the duties of his substantive appointment and had little time to spare to scrutinize the Inspectors' work or exercise much control over them. No other member of the Commission devoted or was expected to devote any part of his time, except that spent at the monthly meeting to the control of the Department. Under the Indian Boilers Act, 1923, the control of the Department, which is in charge of the Financial Commissioner (Transferred Subjects), under the Home Member, is vested in a Chief Inspector who is responsible for the administration of the Act.

The following tables give the receipts and expenditure of the department :—

Receipts.

Year.	Rs.	Year.	Rs.
1918-19 ...	1,02,912	1923-24 ...	1,35,076
1919-20 ...	94,128	1924-25 ...	1,63,416
1920-21 ...	1,05,692	1925-26 ...	1,85,822
1921-22 ...	1,11,571	1926-27 ...	1,74,034
1922-23 ...	1,14,049		
Average ...	1,05,670	Average ...	1,64,587

Receipts.

The receipts comprise the fees paid for the inspection of boilers by the owners thereof. In 1925-26 a number of fees were paid for inspections which could not be made until the following year.

Expenditure.

Year.	Pay of Officers.	Pay of Establishment.	Allowances, Honoraria, etc.	Miscellaneous.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	40,215	4,181	21,199	1,02,172	1,67,967
1919-20 ...	39,863	3,905	23,683	28,652	96,103
1920-21 ...	48,914	6,557	25,519	37,044	1,18,034
1921-22 ...	59,900	8,023	21,346	40,385	1,29,654
1922-23 ...	67,499	8,487	22,731	39,801	1,38,518
Average ...	51,278	6,231	22,896	49,611	1,30,016
1923-24 ...	65,683	8,996	23,539	34,534	1,32,752
1924-25 ...	73,534	7,285	20,737	19,421	1,20,977
1925-26 ...	71,323	8,373	32,392	10,427	1,22,520
1926-27 ...	78,451	7,612	27,469	9,310	1,22,842
Average ...	72,249	8,067	26,034	18,423	1,24,773

Expenditure.

On the 1st January 1924 the Burma Boiler Fund, which had hitherto been outside Government accounts, was incorporated in the Provincial accounts and the Receipts and Expenditure were thence-forward entered in Provincial Budgets. In 1918-19 the expenditure was swollen by the purchase of War Loan Bonds and of a launch. In 1922-23 the staff was increased and the scale of pay enhanced, and on the 1st January 1924 the reorganization of the department was effected. From 1924-25 onwards Pension contributions are no longer included in the expenditure which was further diminished by the surrender of the launch formely maintained by the department.

Policy and Administration.

No change in policy is to be noted. In the development of the administration the reorganization of the department under a Chief Inspector instead of the Boiler Commission is the sole alteration. This was not due in any way to the Reforms, but followed on the report of the Boiler Laws Committee appointed by the Government of India in 1920.

Establishment.

The staff of the department is shown in the following table :—

Year.	*Ex-officio* Secretary.		Chief Inspector.		Inspectors.		Remarks.
	No.	Pay.	No.	Pay.	No.	Pay.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.		Rs.		Rs.	
1918-19 ...	1		..		1	500—10—650.	
					4	450—10—600.	
1919-20 ...	1		...		1	500—10—650.	
					4	450—10—600.	
		200			5	450—25—800.	
1920-21 ...	1		...				
					6	450—25—800.	Additional Inspector appointed on 12th September 1921.
1921-22 ...	1		...				
1922-23 ...	1		1		6		
1923-24 ...	1		1	1,200—100—1,500	5		
1924-25 ...	...		1		6	700—25—1,000	Revision of staff took effect on 1st January 1924.
1925-26 ...	...		1		6		
1926-27 ...	...				6		

The inpecting staff has for some time past been inadequate, but from the beginning of 1928 this state of matters has been remedied and additional Inspectors have been appointed. At the same time, pay and allowances have been revised and a further important change effected by the creation of Senior and Junior grades of officers in place of the one grade which hitherto existed. The minimum qualification expected of a candidate for appointment as an Inspector of Boilers used to be

the possession of a Board of Trade or Colonial certificate of competence of the first class. This qualification effectively debarred Burmans and members of kindred races of Burma from appointment to the Service. The qualifications now required for appointment as Inspectors, junior grade, have opened the door of the Service to Burmans, and of the four junior grade Inspectors appointed at the beginning of 1928, two are Burmans, one an Anglo-Indian and the fourth a European. The change was effected in accordance with the views and recommendations of the Indian Boilers Enquiry Committee, 1920, and though after, was not due to, the reforms.

Influence of the Legislative Council.

The Legislative Council has taken no interest in the department and no resolutions have been moved regarding it. One question was put as to how many boilers in the province burst in 1924-25 and 1925-26, to which the answer was that no such accident had happened. The Reforms do not appear to have affected the department.

B—X.

General Administration.

The following table shows the expenditure under this head :—

Expenditure. [In lakhs of rupees.]

Year.	Governor.	Executive Council.	Ministers.	Burma Legislative Council.	Elections of Provincial and Indian Legislature.	Civil Secretariat.	Financial Commissioners.	Commissioners.	District Administration	Discretionary.	Charges in England & loss by Exchange	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1918-19	2·07	...	.	·19	...	6·62	1·59	5·09	24 23	...	...	39·79
1919-20	2·11	...	...	·31	...	7·50	1·97	5·40	25·90	...	...	43·19
1920-21	1·95	...	...	·29	...	8·60	2·64	6·66	49·07	...	...	69·21
1921-22	2·40	...	...	·29	...	9·75	2·98	6·03	56·34	·21	4·84	82·84
1922-23	2·91	·20	·11	·48	·48	10·93	3·13	6·61	61·81	·23	4 53	91·42
Average	2·29	·04	·02	·31	·10	8·68	2·46	5·96	43·47	·09	1·87	65·29
1923-24	3·65	1·20	1·20	1·01	...	10·92	3·04	6·73	59·35	·22	6·86	94·18
1924-25	3·63	1·17	1.20	·08	...	10 87	3·23	7·39	68·59	·23	6·89	104·28
1925-26	3·51	1·20	1·20	1·10	·33	11·54	3·29	7·03	61·39	·22	7·98	98·79
1926-27	3·57	1·17	1·20	·48	·20	12·29	3·54	7·12	64·60	·26	7·48	102·91
Average	3·59	1·19	1·20	1·17	·13	11·41	3·27	7·07	63·48	·23	7·30	100 04

Expenditure.

The headings of the columns sufficiently explain the nature of the expenditure. The rise under " Burma Legislative Council " is due to the increase in the number of that body and in the allowances paid to its members. Under " Financial Commissioner " is comprised also the Development Commissioner or Financial Commissioner, Transferred Subjects. The rise under " District Administration " in 1920-21 is due to the fact that in that year the practice ceased of debiting a portion of the pay of Deputy

Commissioners, Assistant Commissioners, Extra Assistant Commissioners, etc., and their establishments to the head " Law and Justice." Further in 1921 the Subordinate Civil Service was augmented by the creation of Deputy Myoôks, while in 1922, the Burma Frontier Service was established. The sudden rise in 1924-25 under this head is due to the inclusion of Rs. 8·47 lakhs spent on the acquisition of land near Rangoon for the layout of villages and building sites.

Establishment.

The tables in the Appendix show the cadres of the Burma Commission and of the other services under this head. The appointment of Development Commissioner was first created in 1920 on a temporary basis, and was not made permanent until 1924. The post of President of the Municipal Committee, Rangoon, was held by an officer of the Burma Commission, until it was made elective in 1922 on the passing of the City of Rangoon Municipal Act. An officer of the Commission now acts as Chief Executive Officer or Municipal Commissioner of the Corporation.

The Burma Frontier Service was constituted with effect from the 20th December 1922 to provide officers for service in the Shan States, the Kachin Hills and the Chin Hills. These posts used to be held by officers of the Burma Civil Service, but in view of the special qualifications and training required, it was found necessary, at the reorganization of the Burma and Subordinate Civil Services, to establish a separate cadre. At the same time the strength of the Burma Civil Service had to be increased as it was found to be inadequate. In August 1921 was instituted the Service of Deputy Myoôks, to be part of, and the ordinary avenue of entrance into, the Subordinate Civil Service. It was designed to supply assistance to Township Officers in heavy charges, and to provide a trained reserve for leave and emergency vacancies among Myoôks. Appointments to this Service were made half by a Selection Board and half by Nomination. In 1927 a competitive examination was introduced to supersede the latter method, but the results have no so far been satisfactory.

The following table exhibits the number of Burmans in the various services under this head :—

Date.	Number of Burmans.				
	Burma Commission (Executive Branch).	Burma Frontier Service.	Burma Civil Service.	Subordinate Civil Service.	
				Myoôks.	Deputy Myoôks.
1st Jany. 1923	6	...	116	270	159
1st Jany. 1928	14	9	151	183	191

The cadre of Myoôks in the Subordinate Civil Service has been reduced from 315 in 1922 to 256 in 1928.

Action by the Legislative Council. (i) Legislation.

As regards action by the Legislative Council, only two Bills were introduced under this head, the one fixing the pay of the Deputy President and the other that of the President of the Legislative Council. Both were passed and the amount to be drawn was Rs. 5,000 per annum for the former and Rs. 4,000 per mensem for the latter.

(ii) Resolutions.

Nineteen Resolutions in all were brought forward, of which four dealt with the services, six with procedure in the Legislative Council itself, three with electoral matters, five with pay and allowances of the Council Secretary and the members of the Legislative Council, and one recommended that the elected members of the Council should be Jail Visitors within their respective constituencies.

The last Resolution was opposed by Government and lost by 10 votes to 30. Of the three motions on electoral matters the first which asked for the provision of more polling stations in rural areas was accepted by Government after amendment and carried without a division; the second requested that effective steps be taken for the preparation of correct electoral rolls in the Indian Constituencies and was withdrawn after the measures under adoption had been explained, and the third was for the removal of the sex disqualification for membership of the Council. Under the Burma Electoral Rules a woman, though she may be an elector, is not eligible for election as a member of the Council, but this disqualification may be removed by order of the Local Government with the consent of the Governor in pursuance of a Resolution passed by the Council. The Resolution was moved by the former Minister for Education but was opposed by Government and lost by 31 votes to 45.

On the 26th March 1924 a Karen member moved that each non-official member of the Council should draw Rs. 500 per mensem in place of the daily allowance of Rs. 10 per diem and that a special allowance should be granted to members of Select Committees, subject to a fine of Rs. 20 per diem for non-attendance without good reasons during Sessions. Government remained neutral and the resolution was withdrawn. Two years later a motion to raise the daily allowance of up-country non-official members to Rs. 20 was carried without a division and about a year later the same concession was passed in a similar manner for members resident in Rangoon, Government in both cases remaining neutral. In March 1925 the Minister of Education moved that the salary of his Council Secretary should be fixed at Rs. 500 per mensem; but there was disagreement as to the amount and the resolution was lost. Six months later the same Minister moved that the pay of his Council Secretary should be fixed at Rs. 1,000 per mensem with retrospective effect, and this was carried. Of the six Resolutions regarding procedure, four dealt with a proposed amendment of the Standing Orders, the printing of Council Proceedings and Agenda papers in Burmese and English, the recording by shorthand writers of speeches made in Burmese at the Council, the interpretation into Burmese of speeches made in English, and the translation into Burmese of the Council Proceedings and the Legislative Council Rules. Government was neutral on a motion that the Budget Session should be restricted to budget business and that there should be two other sessions each year for other business, and it was carried without a division; and a resolution protesting against the publication of the Minutes of the Finance Committee was withdrawn on a ruling of the President that the Standing Orders did not prohibit publication. Of the four Resolutions regarding the services, the first, on the 27th March 1924, dealt with the method of admission and recommended that whenever possible there should be competitive examinations for candidates

selected by Boards on which there should be a majority of non-officials, and that there should be no restriction limiting candidature to the holders of certificates. The mover emphasised the last portion saying : " At present school-leaving certificates and college certificates are the golden keys for entering into Government Service ; that being so, certificates have been made a fetish of by people. I want to do away with all that. I want the students to study for the sake of knowledge and not for the sake of certificates." He urged further that the principle involved in the first part of his resolution was not new and was in fact already being followed in certain services. Several members spoke in favour of the resolution and in reply it was pointed out that for the technical services the resolution could not be accepted, and that the report of the Public Service Commission recommended an official majority on the Selection Boards. The Resolution was finally withdrawn on an assurance that in non-technical department men without certificates but otherwise suitable would not be debarred and on the understanding that a non-official majority on the Selection Board was not pressed.

The second motion, dated the 28th August 1924, that the Burma Services should be reconstituted on provincial lines was part of a Resolution virtually recommending the separation of Burma from India. The mover, the leader of the Nationalist party, claimed, "As regards the want of educated men—it will not hold water. There are more dogs than bones. There are more educated men than the State can absorb. One point which is the favourite objection raised by Sir Reginald Craddock is that we have not got Indian Civil Service and Indian Medical Service men here. It is quite immaterial for the progress of a nation whether they have or have not got Indian Civil Service or Indian Medical Service men. If you have them, so much the better. They only form a small and insignificant part of the whole State." The question of the services was touched on by only one other speaker, the Chief Secretary to Government. The others devoted themselves to the issues of Separation, the rights of minorities, etc., and the motion was carried by 41 votes to 23.

The third Resolution, dated the 29th August 1924, recommended that a small percentage of domiciled Indians should be appointed annually to those provincial services in which there are at present no Indians. The mover, an Indian member, declared "this domiciled Indian population—let me be frank—is not treated as it ought to be treated. They are looked upon as undesirable aliens. The responsibility for this rests not only on the people of the soil but on the Government of the land." In support an Indian member reminded the House that in the recent debate on Separation, the Nationalist party has stated, " they would extend to the domiciled people, equal rights and status in Burma ; " while another Indian member claimed : " We are not asking for any preferential treatment. What we are asking for is this. All other qualifications being equal, let not a candidate be disqualified on the ground of his being an Indian, or in other words, let not race be a disqualification in the case of an Indian candidate." A Burmese member in opposing the motion said, " Personally, I am inclined to agree with Sir Frank McCarthy's speech made in the Legislative Assembly that Burma wants no Indians either cheap or dear." The Finance Member pointed out the impracticability of guaranteeing a percentage of appointments to any community and the motion was lost

The fourth Resolution was moved on the 5th March 1926 for the immediate abolition of the post of Development Commissioner, or Financial Commissioner, Transferred Subjects, as he is now styled. The mover claimed that " the retention of the appointment to control subjects which has been ostensibly transferred to popular control is incompatible with the spirit of the Reforms " and makes the Minister's responsibility for those subjects purely nominal. The leader of the Nationalist party, who in the previous Council had been Minister in the Departments of Agriculture, Forests and Co-operation, in support of the motion said, " The continuance of the office of Development Commissioner is mainly due to me. When I was appointed as Minister I had only one year before me and I wanted to do a lot of things in the short space of that one year. I realized that if I concentrated my efforts in time in certain directions, the presence of then Mr. (now Sir James) Mackenna would be of great assistance to me. So, although Government decided to abolish the post of Development Commissioner I agreed to extend it as a sort of temporary makeshift. Of course I received very great assistance from the Development Commissioner, but I do not see the necessity of continuing the system any longer as I do not understand that Government is going to reorganize any department under the control of the Forest Minister." In reply on behalf of Government it was pointed out that no constitutional issue was involved as the necessity for the retention of the post was accepted by both present and past Ministers ; that the Development Commissioner dealt with more Reserved than Transferred Subjects and relieved the Minister of much detailed work in his administrative, revisional and appellate activities, so that the abolition of the post would merely necessitate the creation in some other shape or form of appointments necessary to relieve the Minister and the Secretariat of the additional work thrown upon them. During the debate the Nationalist, Swarajist and Home Rule parties left the House, according to the leader of the last named party, " as a protest against the action of the Government " " because through our great disgust we have now found out that the Government is still unsympathetic towards the people." The motion was put and lost.

(iii) Budget debates.

In the various Budget debates the Services figured more prominently perhaps than other subjects. In the preliminary discussion on the 1923-24 Budget the abolition of the Development Commissioner and of Divisional Commissioners was recommended, and in order to advance Burmanization it was suggested that, " in future all appointments in Public Services above the salary of Rs. 30 should be restricted only to those who belong to the indigenous communities of the Province, and to those whose parents have continuously lived in this Province for more than twenty years and to those who have lived in this Province for ten years continuously. Another stated, " my wishes and my desires are to see more and more Burmans being appointed to the offices of the Commissionerships. Financial Commissionership and the highest posts in all the Government departments, such as Police, Jails, Forest and Judicial. We want more Burmans on the High Court Bench. We want to see more Burmans as District and Sessions Judges and we also want to see the Burmans employed in the Secretariat." Another termed the pay and allowances of the Burma Frontier Service exorbitant and asked, " Is it because this Service is solely reserved for Europeans and

Anglo-Indians ? " Lower pay for the Ministers and the Members of the Executive Council was suggested and also a reduction of the provision for sumptuary allowance, etc., of His Excellency the Governor. A reduction of the Budget provision for Deputy Myoôks, the Burma Civil Service and the Burma Frontier Service was not pressed when misapprehensions regarding the popularity of the service of Deputy Myoôks and the eligibility of Burmans for the Frontier Service had been removed. Other cuts were moved to induce a statement of the policy of Government as regards the retention of the posts of Financial Commissioner, Development Commissioner, and Divisional Commissioner, while another requested an assurance that Burmans would be considered for the posts of Assistant Secretary, Registrar, and Branch Superintendent in the Secretariat. A motion to reduce the pay of the Ministers was withdrawn.

On the 1924-25 Budget, the leader of the Nationlist party thought that there has been " an unnecessary expansion of expenditure " in the General Administration department and stated, " we have come to the conclusion that in order to save money we must reserve certain appointments for Europeans and certain appointments for Burmans." He urged also more care in recruitment for the Provincial and Subordinate Services. Another declared, " We also see by mere development of the country there are more costly establishments with heads drawing fat salaries consuming all the income derived from new projects and making additional demands from the ordinary revenue " and added, " We have learned also that the services in Burma should be Burmanized as quickly as possible up to at least two-thirds of the existing European cadre of Imperial Services in the country and schemes to this effect should be started forthwith, as we find the expenditure for their services in the country are unduly out of proportion to the advantages of our indigenous races." A third stated, " The defect of the Burmans not being able to get into the higher services is this, that Burmans are at a disadvantage when they have to go to another country to make themselves qualified for higher posts, while the English, the Scotch and the Irish have good advantages of taking their certificates in their own houses. If you say that not a single Burman was given a pass at the Imperial Service examination, it is not a very gratifying thing to have the Imperial Service Examination in India. The Simla Government should liberally treat Burma answer papers at the examinations." Another member dilated on alleged misbehaviour by certain subordinate Government officers. A reduction of Rs. 3 lakhs under General Administration was moved by the leader of the Nationalist party, drawing attention to increases in the cadres of the Burma and Subordinate Civil Services, but his real object of attack was the retention of Divisional Commissioners. In this he was supported by several members and the cut was carried against Government opposition. A reduction of the provision for tour expenses of His Excellency the Governor was withdrawn on explanation of the increase.

In the debate on 1925-26 Budget expenditure on the General Administration was said to be very high, and to root out corruption it was asked whether Government would be prepared to take drastic action on the independent reports of two officers of the Criminal Investigation Department. Another found the progress of Burmanization unsatisfactory. The reduction of a lakh under General Administration was moved to give vent to dissatisfaction at the application of the Indian Criminal

Law Amendment Act on the ground that the local officers were out of touch with their districts, and another cut was utilized to urge the abolition of bookmakers, and resentment at " the high handed way of handling the political agitation by the local officers." Reductions were also moved to protest against too frequent transfers of officers in the Translation Department, and againt the provision made in the Budget for the use of launches by Commissioners.

Speaking on the 1926-27 Budget, the leader of the Nationalist party declared that the concessions made to the superior services by the Lee Commission are " far too liberal than is necessary for the efficient administration of the country," " and it follows as a matter of corollary that similar concessions should have been made for the Subordinate and Provincial Services." A Swarajist member claimed that " there should be increasing association of Burmans in every branch of the administration and they should be sufficiently paid so that there may be no bribery and corruption in the Province, and that it is on account of the inadequate salaries paid to subordinate officers that there is a great deal of bribery and corruption in Burma." A reduction of Rs. 2 lakhs moved by the leader of the Home Rule party to ventilate some allegations of bribery and of insistence by officials on a certain form of salutation, was lost by 39 votes to 50. A motion to refuse the pay of the Minister of Forests was proposed by the leader of the Home Rule party, based according to him both on constitutional issues and on want of confidence. He claimed, " Dyarchy must go. This has been the verdict of the people of Burma." He urged " the charge against the Ministries is that they have defied the majority of the elected representatives of this Council. " The Nationalist spokesman held that the appointment of Ministers from the Independent party was a constitutional mistake and that the Minister for Forests was the representative of a constituency which is " non-British and alien. " The claim was also made that the official members should not vote on matters affecting the pay of the Ministers or on Transferred Subjects. In reply the leader of the Independent party stated that the Nationalist party who had in the first Council found the Reforms satisfactory when they had two Ministers in their ranks, joined the Council-wreckers when the Ministers in the second Council were not chosen from their party and gave a written undertaking not to accept office for the next three years. After lengthy discussion the motion was defeated by 51 votes to 40. The same fate met a similar motion against the pay of the Minister for Education, based on the additional ground that he " stood for election as a member of the Nationalist party, and used the Nationalist platform and programme as his own. He won his seat with the support of the Nationalist workers. He left the party soon after the election and just before he was appointed Minister for reasons which are best known to himself. In fairness to the Nationlist Party and to his constituency he ought to have resigned his seat in this Council when he left the Party and to have sought reelection explaining his conduct.

In the debate on the 1927-28 Budget a member deprecated " further recruitment of superior officers " and another considered the appointments of Commissioner superfluous and said that " very large sums of money are spent on high officials and small sums are spent on subordinate officers. The people appear to be particularly dissatisfied because more money is spent where it should not be spent." A motion to

delete a provision of Rs. 1½ lakhs for rewards to selected Village Headmen for marked ability in the discharge of their duties was defeated by 50 votes to 18. During the debate on another cut moved to express dissatisfaction with the replies given by Government to certain questions and with the appointment of certain Committees without first consulting the Council, the Nationalist, Home Rule and Swarajist parties walked out and the motion was lost without a division. Another proposal by the leader of the Home Rule Party to refuse the pay of the Minister for Forests, ostensibly based on constitutional issues and want of confidence but openly moved as in the previous year to further the policy of "We will kill Dyarchy to the best of our ability," and supported largely by racial arguments, was defeated after a long and somewhat acerbated discussion by 54 votes to *nil*. A similar motion by the same member to refuse the pay of the Minister for Education was based, according to the mover, on "(1) constitutional issue, (2) want of confidence and (3) the racial question," and he claimed, "my sole purpose in moving this amendment is to kill the Reforms in a way. The Reforms under the Government of India Act are nothing but farce, sham, delusion and snare." The leader of the Nationalist Party emphasised the dissatisfaction of his party at the constitutional position and said, "I very much regret that this racial question has been brought in." He admitted, however, that it was raised against the Minister for Forests "as soon as our aspirations became different." After some discussion the motion was lost with a division.

(iv) Questions.

Eighty questions were put under this head, all but five of which dealt with matters affecting the Services. Two of the exceptions were raised regarding the distribution of portfolios between the Ministers and Members, and the probable additional expenditure caused by the appointment of these two sets of officers, while three dealt with the removal of a district headquarters. Sixteen questions were moved regarding recruitment for the Superior Services in the Transferred Departments, and four regarding proposals for the Burmanization of the Superior Services and the number of Europeans still in them ; three dealt with the Lee Commission and the additional expenditure caused by its recommendations on behalf of the Superior Services, and three with the promotion of officers from the Provincial to the Superior Services and their position therein on confirmation ; five were moved regarding the provision of quarters for Government officers, three regarding the appointment of Additional Deputy Commissioners in certain districts as a special measure to cope with crime, and twelve regarding the conduct, status, etc., of particular officers. Three questions dealt with the submission of applications from clerks in various departments to be made Myoôks, and six raised issues regarding entry to the Services, *e.g.*, the determination of domicile the constitution of Selection Boards, and the candidature of men unacquainted with English, or not wearing Burmese clothes. Three were asked regarding appointment to the Burma Civil Service, the age limit at examination and the number of domiciled Indian candidates ; three regarding the number of Zerbadis in all services and the pay and allowances of all officers in all services and the percentage this bore to the total expenditure of the Province, while five dealt with bribery and corruption and the holding of land and participation in politics by Government officers.

APPENDIX.

General Administration.

Burma Commission.

Year.	Governor.		Member of Council.		Financial Commissioner.		Development Commissioner.		Chief Secretary.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	1		...	...	1		...	...	1	
1919 ...	1		...	...	1		...	...	1	
1920 ...	1		...	...	1		1		1	
1921 ...	1		...	...	1		1		1	
1922 ...	1	8,333	...	...	1	3,500	1	3,500	1	3,000
1923 ...	1		1		1		1		1	
1924 ...	1		1	5,000	1		1		1	
1925 ...	1		1		1		1		1	
1926 ...	1		1		1		1		1	
1927 ...	1		1		1		1		1	

Year.	Municipal (President) Commissioner, Rangoon.		Divisional Commissioners.		Deputy Commissioners.		Assistant Commissioners.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay
(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Rs.		Rs.		Rs		Rs.
1918 ...	1		8		54	1,500—	87	450—
1919 ...	1	1,500—	8	2,750	54	2,250	87	1,000
1920 ...	1	2,250	8		54		87	
1921 ...	1		8		53		85	
1922 ...	1		8		52		96	
1923 ...	1	3,000	8		51		96	
1924 ...	1		8	3,000	51	1,000—	96	450—
1925 ...	1		8		51	2,250	96	1,350
1926 ...	1	3,500	8		52		84	
1927 ...	1		8		52		84	

GENERAL ADMINISTRATION—*concld.*

Year.	Burma Frontier Service.		Burma Civil Service.		Subordinate Civil Service.			
					Myoôks.		Deputy Myoôks.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.		Rs.		Rs.		Rs.
1918 ...	...	...	135	300 ; 400	336	50 ; 100	...	
				500 ; 600		—150 ;		
1919 ...	...	...	128	700 ; 800	346	175 ;	...	
						200 ;		
1920 ...	...	...	142	300—850	351	225 ; 250	...	
			4					
1921 ...	...	...	142		313	200—300	150	100—150
			6					
1922 ...	...	...	182		315		150	
			6					
1923 ...	4		182		285		150	
	35		6	1,000—				
1924 ...	4		178	1,250	249		150	
	35		5	350—900		200—325		150
1925 ...	4	1,275—	153		262		150	
	35	2,250	6					
1926 ...	4	400—	171		256		190	
	50	1,250	6					
1927 ...	4		171		256		190	
	50							

B—XI.

Administration of Justice.

The following tables show, in lakhs of rupees, the receipts and expenditure in connection with the Administration of Justice :—

Receipts.

Year.	Sale Proceeds of Unclaimed and Escheated Property.	Court Fees realised in Cash.	General Fees, Fines and Forfeitures.	Miscellaneous Fees and Fines.	Miscellaneous.	Recoveries of Service Payments.	Refunds (*Deduct*).	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1918-19 ...	·36	·05	5·76	·08	·01	...	– ·45	5·81
1919-20 ...	·55	·08	6·89	·08	·02	...	– ·64	6·98
1920-21 ...	52	·05	7·10	·05	·01	...	– ·71	7·01
1921-22 ...	·39	·06	7·67	·17	·04	...	– ·75	7·58
1922-23 ...	·30	·05	8·00	1·04	·07	...	– ·76	8·70
Average...	·42	·06	7·09	·28	·03	...	– ·66	7·22
1923-24 ...	·45	·06	8·36	·64	·02	...	– ·66	8·87
1924-25 ...	·34	·12	9·24	1·94	·01	...	– ·82	10·83
1925-26 ...	·31	·08	9·02	2·18	·02	·13	– ·74	11·00
1926-27 ...	·37	·10	9·99	3·46	·16	·02	– ·87	13·23
Average ..	·37	·09	9·15	2·05	·05	·04	– ·77	10·98

Expenditure.

Year.	High Court (Chief Court).	Judicial Commissioner.	Law Officers.	Administrator-General and Official Trustee.	Civil and Sessions Courts.	Courts of Small Causes.	Criminal Courts.	Charges in England and Loss by Exchange.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1918-19 ...	4·97	1·08	1·49	·01	10·53	·73	28·85	...	47·66
1919-20 ...	4·79	1·31	1·46	·02	10·60	·61	31·64	...	50·43
1920-21 ...	5·10	1·26	2·00	·03	11·19	·78	13·97	...	34·33
1921-22 ...	6·74	1·44	2·24	·23	13·09	·86	17·09	1·12	42·81
1922-23 ...	7·83	1·38	2·72	·84	15·73	·92	18·26	·90	48·58
Average...	5·89	1·29	1·98	·23	12·23	·78	21·96	·40	44·76
1923-24 ...	9·84	...	3·67	·45	17·37	1·08	21·27	1·37	55·05
1924-25 ...	10·05	...	3·87	·46	18·79	1·13	22·94	1·93	59·17
1925-26 ...	10·69	...	4·12	·75	22·96	1·18	19·25	2·92	61·88
1926-27 ...	10·69	...	4·26	·72	29·29	1·20	16·28	2·54	64·98
Average...	10·32	...	3·98	·59	22·10	1·15	19·94	2·19	60·27

Receipts.

The heading "General fees, etc.," in addition to the fees levied by the High Court and Subordinate Law Courts, includes the fines imposed in Excise, Opium and in other criminal cases. The rise in 1919-20 was due to a sudden increase in the last named source. The heading "Miscellaneous fees" comprises the fees charged by the Administrator-General and the receipts from certain Record Rooms.

Expenditure.

The increase in expenditure in 1922-24 under "High Court" was due to the establishment of that institution in December 1922, and the subsequent entertainment of two Additional Judges, and of additional Deputy and Assistant Registrars of the High Court. Increased expenditure was incurred by the reorganization of the Judicial Services in 1921, and on the creation of District and Sessions Judges, the Divisional Judgeships were abolished The sharp fall under "Criminal Courts" in 1920-21 is due to the fact that in that year the practice ceased of debiting "Administration of Justice" with a moiety of the salaries of Deputy Commissioners, Assistant Commissioners, Extra Assistant Commissioners, etc., and of the pay and allowances of their establishments. In 1926-27 the rise under "Civil and Sessions Courts" is due to the increase in the cadres of the Burma and Subordinate Judicial Services, to the addition of seven temporary posts in the Burma Judicial Service, to the transfer of certain items formerly appearing under the head "Criminal Courts" and to the general increase in the number of officers holding court and in the number of Sessions trials.

Establishment.

The table in the Appendix shows the cadres of the various services under this head. The jurisdiction of the High Court as the highest Court of Civil appeal and of Criminal appeal and Revision extends over the whole of Burma, exclusive of the Upper Burma Backward Tracts. Before its establishment similar jurisdiction was exercised in Lower Burma by the Chief Court, and in Upper Burma by the Judicial Commissioner, Upper Burma. Since the reorganization of the Burma and Subordinate Judicial Services in 1921, revisions of their cadres and pay have been effected. On the establishment of the High Court the control of the Judicial Services passed to that body from the Local Government. The following table shows the number of Burmans in the different services :—

Date.	Number of Burmans serving in						
	High Court	Burma Commission (Judicial Branch).	Burma Judicial Service.	Subordinate Judicial Services.	Law Officers of Government.	Deputy and Assistant Registrars of Law Courts.	Small Cause Courts.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1st January 1923.	1	8	25	76	14	2	3
1st January 1928.	2	8	79	122	18	6	3

Separation of Executive and Judicial functions.

The action taken towards the separation of Executive and Judicial functions may suitably be noted here. Except in a few remote and comparatively backward areas, civil judicial functions have been entirely separated from the executive. On the inauguration of the service of District and Sessions Judges in 1921, Divisional Commissioners ceased to exercise civil judicial powers in all areas, and only in the backward areas of Upper Burma are they still invested with criminal judicial functions. In the Burma and Subordinate Judicial Services thirty-one and thirty officers respectively are whole-time Additional Magistrates and have no executive duties to perform. Further advance in the direction of relieving executive officers of magisterial functions is not at present contemplated in view of the expenditure involved. Finally, as already noted, the control of all the Judicial Services is vested in the High Court.

Influence of Legislative Council. (i) Legislation.

As regards action by the Legislative Council, eight Bills were introduced by Government and passed by the Council. By an amendment to the Burma Habitual Offenders' Restriction Act, 1919, a Court could place under an order of restriction a person convicted under certain sections of the Rangoon Police Act, while an Appellate Court could substitute an order of restriction for one requiring security. The Burma Expulsion of Offenders Act, 1926, authorised the expulsion from Burma of non-Burmans convicted of certain criminal offences or ordered to furnish security for good behaviour, and was amended by Act IV of 1926 by deletion of the power to remove political offenders. The powers of the High Court were affected by two separate amendments to the Burma Courts Act, 1922, the one granting its powers of revision over the Small Cause Court, Rangoon, and the other limiting its original jurisdiction to the City of the Rangoon. Other amendments to existing Acts provided for the more speedy trial of serious offences involving violence, and for the more serious punishment of absconding ticket-of-leave convicts, while the punishment of whipping was extended to males sentenced to seven years' imprisonment and to certain offences not so punishable hitherto.

(ii) Resolutions.

Fifteen Resolutions were moved under this head, of which six referred to the third grade Pleadership examination, two each to an extension of the jury system, the translation of the High Court Judgments and the appointment of Government Prosecutors, while one was for the application of Buddhist law to the marriages of Burmese women with foreigners, another for the daily taking of an oath by all Judges and Magistrates, and the last for the appointment annually of a small percentage of domiciled Indians to the Provincial Judicial Service. The last resolution is dealt with fully under the head of General Administration and will not be discussed further here. A motion on the 29th November 1923 to extend the Jury system, now in force in Rangoon and Moulmein, to some other important towns, was withdrawn after the Home Member explained the difficulties involved. A second motion that except in backward areas all sessions trials should be by jury was lost without a division.

On the 26th March 1924 a lawyer member moved that Government Prosecutors should not be allowed to appear for the defence in criminal cases, and that in future Burmans should be given preference for such appointments. The resolution was withdrawn after the Home Member had explained the conditions under which these officers are permitted to appear for the defence and had emphasised the necessity of not interfering with the discretion of the local officers responsible for the selection of candidates. A second Resolution in September 1925 after being amended to require that Government Prosecutors should have practised for a reasonable time in Burma and be proficient in the language was accepted by Government and carried.

The Pleadership qualifications roused some interest in the Council. A motion on the 27th August 1924 that the third grade Pleadership examination should be retained for three years was accepted by Government and carried as the High Court had decided that the examination should be abolished after five years. A Resolution of the 1st February 1927 that this examination should be retained till 1930 was defeated by 10 votes and a fortnight later a request for a supplementary examination in December 1927 was withdrawn. On the 25th September 1925 a resolution that the present system of requiring certain educational qualifications for admission to the Pleadership examination should be replaced by a qualifying examination, was opposed by Government and lost by one vote. On the 6th September 1926, however, a resolution that a certificate from a practising advocate of the High Court of not less than ten years' standing should entitle a candidate lacking the prescribed educational qualifications to sit for the examination, was accepted and carried. On the 26th September 1925 a resolution that " the third grade Pleadership examination should be retained until the second grade Pleadership examination can be open to vernacular candidates," was carried against Government opposition by one vote. After consulting the High Court and the Pleadership Examination Board, the Local Government decided to take no action on this motion.

On the 29th August 1924, a resolution that the High Court circulars and judgments should be translated into Burmese and kept for sale at the Government Book Depôt was carried, though opposed by Government on the ground that the matter was one within the prerogative of the High Court. A later motion of the 2nd March 1926 that the High Court Rulings should be translated by Government was lost. On the first resolution, however, it was finally decided that Government should have the titles and headnotes of the Rulings translated and published.

A motion that Buddhist Law should apply to marriages contracted in Burma between Buddhist women and foreigners met with opposition from various quarters and was finally withdrawn on an intimation that a codification of the Burmese Buddhist Law was under preparation. On the 8th July 1927, in order to check corruption a resolution was moved that every Judge and Magistrate should be required to take an oath daily " that he will administer justice to the best of his ability and will not allow himself to be swayed by personal motives, anger, fear or

wilful ignorance." A suggestion was made that a similar affirmation should be required from the Council for the parties, and it was pointed out that no action could be taken in the matter by the Local Government as the resolution was in conflict with section 16 of the Indian Oaths Act. Government was neutral and the motion was lost without a division.

(iii) Questions.

Some ninety questions were put, fifteen of which dealt with the location of various Courts, and five with the condition, adequacy, etc., of certain court houses ; two were asked regarding the removal of the High Court from Mandalay to Rangoon and the number of High Court Judges, and one each regarding the separation of the Judicial Branch from the Executive, the number of Burmans, and the number of lawyers in the Judicial Services. Eleven questions were raised about Government Prosecutors, five about appointments to the Judicial Services, and two about the corruption of the subordinate judiciary. Information was asked for in seven cases regarding the work done, cases tried, etc , by certain courts and in eleven regarding the number of prosecutions for sedition under the Anti-Boycott Act, Habitual Offenders Restriction Act, etc. Four questions were raised regarding the number of *Pongyis* convicted by Criminal Courts, and three regarding action under the Expulsion of Offenders Act. Four questions were asked to ventilate certain alleged grievances of the Translation Department of the High Court, three regarding the translation and printing of High Court Judgments and six regarding Pleadership examinations.

(iv) Budget debates.

Matters affecting the administration of Law and Justice came up from time to time during the Budget debates. In the preliminary discussion on the 1923-24 Budget complaint was made that despite the establishment of the High Court, the Court fees on Civil suits had not been reduced, and also that in appointments to high judicial posts the claim of Upper Burmans had been overlooked. A cut of Rs. 1½ lakhs was moved ostensibly to secure the reduction of Court fees in civil cases, but the mover proceeded " I am voicing the spirit of all in the Council when I say that by not appointing one or two more Burman Judges to the High Court of Burma there is a great deal of injustice done to us." The cut was withdrawn, as also was another made to ask " whether there was any contemplation for the appointment of Registrars (of the High Court) from among the Burmans." A third cut, to complain " that the subordinate judiciary are corrupt and that they are corrupt because they are underpaid," was withdrawn on an assurance that Government realised its responsibilities in the matter. On the 1924-25 Budget three cuts were withdrawn after discussion. Two were protests ; the first against the employment of the Government Advocate in criminal cases, and the second against the withdrawal by Government Prosecutors of cases at Sessions trials, while the third requested that pleaders should be engaged in the committal courts to defend persons accused of murder.

In the preliminary discussion on the Budget for 1925-26, the Home Member replying to certain remarks, detailed the measures taken by Government to stamp out bribery and corruption. Four cuts were moved, two of which were withdrawn and two lost. Of the two latter,

one ventilated some dissatisfaction with regard to certain Courts, and the other asked for an increase of Burman Judges on the High Court. Of those withdrawn one mentioned rumours regarding the appointment of a non-Burman as official Trustee and Administrator-General, while the other protested against the employment of Special Prosecutors in criminal cases and pressed for the Burmanisation of Government Prosecutors.

On the 1926-27 Budget a cut of Re. 1 lakh was moved to protest against a proposal to transfer the High Court Judges from Mandalay to Rangoon, and another cut was to request that junior officers should not be appointed to the post of District and Sessions Judge. A reduction of Re. 1 lakh, moved as a protest against the appointment of Additional District Magistrates in certain districts as a special measure to deal with crime, was lost after discussion. Another cut moved as a vote of censure on Government for the prosecution of a certain politician, was also defeated.

On the 1927-28 Budget only one cut was moved, to draw attention to the desirability of retaining the Bench of the High Court at Mandalay and placing under its jurisdiction certain districts of Upper Burma which at present are under the Rangoon Bench.

APPENDIX.

Administration of Justice.

Year.	High Court.																	
	Chief Judge.		Puisne Judges.		Judicial Commissioner, Upper Burma.		Registrar, High Court.		Deputy Registrar.		Assistant Registrars.		Taxing Master and Official Referee.		Administrator-General and Official Trustee.		Small Cause Court Judge (Rangoon).	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		[Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918	1		4		1		1	Burma Commission Scale of Pay.	1		3		...	...	...	...	1	
1919	1		4		1		1	do.	1	1,000—1,200	3	400—600	...	...	...	...	1	1,500—1,800
1920	1	4,000	4	3,500	1	3,500	1	do.	1	700—900	3		...	...	1		1	
1921	1		5		1		1	do.	1	1,000—1,200	3	400—800	...	...	1		1	2,000—2,250
1922	1		6		1		1	do.	1	800—1,000	4		...	...	1		1	
1923	1		9		...	...	1	do.	4		1		1		1	1,800—2,300	1	
1924	1		9		...	...	1	do.	4		1		1		1		1	
1925	1	5,000	10	4,000	...	...	1	do.	4	600—1,200	1	400—500	1	1,200—1,500	1		1	
1926	1		11		...	...	1	do.	4		1		1		1		1	2,000—2,250
1927	1		11		...	...	1	do.	4		1		1		1		1	1,200—1,500

Administration of Justice—concld.

Year.	Divisional and Sessions Judges.		District Judges.		District and Sessions Judges.		Burma Judicial Service.		Subordinate Judicial Service.		Government Advocate.		Deputy (Assistant) Government Advocates.		Public Prosecutors.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1918 ...	7	1,800 ; 2,250 ; 2,500 ; 2,750	8 2 8 2 8 2	1,500 1,000	...	...	31	300—800	59 60	200—250	1	1,500—1,800	2	750	1 18 1 18 1 18	400 Ranging from 100—250 *plus* fees.
1919 ...	7															
1920 ...	7															
1921 ...	...	...	...	...	1 20		1 31	950—1,200 300—850	75	200—300	1		2		1 21	400 Ranging from 75—270 *plus* fees.
1922 ...	...	...	...	...	1 20		1 30		75		1		2		1 21	
1923 ...	...	...	...	...	1 20	3,000	1 30		75		1		1 2		1 23	
1924 ...	...	...	...	...	1 20	1,000—2,250	1 30	1,000—1,250	91	200—325	1		1 2	2,000—3,000	1 24	1,000 Ranging from 75—250 *plus* fees.
1925 ...	...	...	...	...	1 20		2 54	350—900	91		1	3,000	1 2		1 24	
1926 ...	...	...	...	...	1 20		3 64		97		1		1 2	1,250	1 28	
1927 ...	...	...	...	...	1 20		3 84		124		1		1 2		1 28	

B—XII.

Government Printing and Stationery Department.

The following tables give the receipts and the expenditure of the department from 1918-19 to 1926-27 :—

Receipts. [In lakhs of rupees.]

Year.	Sale of Gazettes and other Publications.	Other Press Receipts.	Total.	Year.	Sale of Gazettes and other Publications.	Other Press Receipts.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1918-19 ...	·28	·29	·57	1923-24 ...	·64	·41	1·05
1919-20 ...	·44	·25	·69	1924-25 ...	·82	·41	1·23
1920-21 ...	·47	·29	·76	1925-26 ...	·71	·37	1·08
1921-22 ...	·64	·30	·94	1926-27 ...	·81	·38	1·21
1922-23 ...	·54	·38	·92	...	...	...	...
Average ...	·47	·30	·77	Average...	·75	·39	1·14

Expenditure. [In lakhs of rupees.]

Year.	Stationery purchased in the Province	Government Press.	Stationery supplied from Central Stores.	Refunds.	Charges in England and loss by Exchange.	Stationery Office.	Purchase of Stationery Stores.	Stationery supplied from Provincial Stores.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1918-19 ...	·25	3·25	3·99	·01	...	...	...	...	7·50
1919-20 ...	·28	3·75	4·39	...	...	...	...	...	8·42
1920-21 ...	·32	4·79	5·06	...	...	...	...	...	10·17
1921-22 ...	·41	7·10	6·96	...	·20	...	...	...	14·67
1922 23 ..	...	4·27	5·24	...	·73	...	...	...	10 24
Average ...	·25	4·63	5·13	...	·19	...	...	...	10·20
1923-24 ...	...	4·13	...	...	·81	·09	·15	4·65	9·83
1924-25 ...	...	4·58	...	...	1·57	·10	3·60	·40	10·25
1925-26 ...	...	5·05	...	...	1·77	·12	3·51	·46	10·91
1926-27 ...	...	5·36	...	...	1·52	·15	3·47	·49	10·99
Average ...	...	4·78	...	...	1·42	·12	2·68	1·50	10·50

Receipts.

The revenue is comparatively insignificant and the variations do not call for comment. The head "Other Press Receipts" comprises the work done by the Press for local bodies and private firms.

Expenditure.

As regards expenditure the establishment of the Press is the main item. In 1921-22 nearly two lakhs were spent on plant, furniture, etc., for a special branch to print examination and other confidential papers. After 1921-22 the head "Stationery purchased in the country" was discontinued and the items composing it were shown under other heads. Up to the 1st April 1923 the stationery for Government offices was obtained from the Controller of Printing, Stationery and Stamps, Calcutta, but on that

date a Stationery Depôt was opened in Rangoon, and has justified its establishment by the economies effected. The head "Stationery supplied from Provincial Stores" represents the cost of the stationery supplied by the Depôt to the Transferred Departments and to the Federated Shan States. In 1923-24 the expenditure of the Reserved departments was also included. The cost of the stationery, etc., after deducting the amounts charged to the departments is shown under "Purchase of Stationery Stores."

The following table illustrates the work and progress of the department :—

Year.	Cost of work in lakhs of rupees, done for			Total.
	Provincial Departments.	Central Departments.	Federated Shan States.	
1918-19	3·72	...	...	3·72
1919-20	4·08	...	...	4·08
1920-21	4·91	...	..	4·91
1921-22	5·37	...	...	5·37
1922-23	8·37	1·07	...	9·44
Average ...	5·29	·21	...	5·50
1923-24	8·72	·99	·04	9·75
1924-25	8·42	·59	·03	9·04
1925-26	9·89	·73	·13	10·75
1926-27	10·31	·62	·14	11·07
Average ...	9·33	·73	·09	10·15

The increase in 1922-23 was due to the addition of the cost of paper and binding materials while the decrease in 1924-25 was due to a fall in the price of paper.

Developments.

The only change in policy has been the establishment of a Stationery Depôt in Rangoon, alluded to above. Certain developments in the way of Burmanisation will be dealt with later.

Establishment.

The supervising staff consists of a Superintendent on Rs. 800—50—1,600 and a Deputy Superintendent on Rs. 500—25—750 with allowances. A second Deputy Superintendent on Rs. 500—50—600 was entertained for three years from 1924-25 in connection with the Stationery Depôt. The operative, clerical and menial establishment totals 755. Part is paid on piece rates and several revisions, both of numbers and of pay, have been effected since 1918. On the 1st January 1923 out of the establishment of 753, 105 were Burmans of whom 88 were in the operative branch. On the 1st January 1928 of the establishment of 755, 182 were Burmans of whom the operative branch claimed 140. Further, two Burman students have been trained for the post of Overseer. One was sent to the London School of Printing and the other to the office of the Surveyor-General, Calcutta, to enable him to qualify for the Map Department. The former is at present acting as Deputy Superintendent of the Press in a leave vacancy. A third student has been sent to the London School of Printing with a State Scholarship, to qualify for the post of Overseer, Jail Branch Press. Steady progress is also being made with a scheme for training Burmans for the industrial sections of the Press.

Influence of the Legislative Council.

The Legislative Council has had no special influence on the department. The Press has not figured in the Budget debates and no Resolutions have been moved ; but thirteen questions were put, mainly to ventilate alleged grievances. Seven asked for information regarding the earnings, leave and working hours of the staff, two were put regarding punishments inflicted on certain compositors, and four dealt with the conditions of work in the Press, holidays, fines, pay, etc.

Effect of the Reforms.

Before the Reforms the Government of India exercised no direct control over the department except in the matter of supplies of stationery. The present arrangements are more convenient as well as economical. There is no evidence that democratic influence has affected the department, but work has increased with the Reforms.

B—XIII.

Local Audit Department.

The audit of Local Funds is a Provincial Reserved Subject, but though the cost of establishment was a Provincial charge the Local Audit Department continued under the control of the Auditor-General until the 1st April 1924, when it was transferred to the control of the Local Government.

Receipts.

The receipts of the department are insignificant and comprise the fees for the audit of the estates under the Administrator-General. Until 1924 fees were also charged for audit of the accounts of the Official Assignee.

In the following table is shown the expenditure of the department :—

Expenditure.

Year.	Pay of Officers.	Establishment.	Allowances.	Contingencies.	Charges payable to other departments.	*Deduct* Charges recoverable from other departments.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1918-19 ...	16,911	80,136	34,773	1,909	...	...	1,33,729
1919-20 ...	17,092	86,188	37,472	2,603	...	...	1,43,355
1920-21 ...	21,588	1,12,672	50,909	2,419	...	...	1,87,588
1921-22 ...	21,390	92,045	42,554	2,023	30,307	4,080	1,48,239
1922-23 ...	24,921	92,753	44,660	2,075	31,507	41,107	1,54,829
Average ...	20,380	92,759	42,074	2,210	12,363	16,238	1,53,548
1923-24 ...	23,242	95,958	46,[illegible]8	2,885	15,524	37,031	1,46,807
1924-25 ...	20,425	1,05,130	52,555	4,600	43,635	24,458	2,01,927
1925-26 ...	59,000	1,[illegible]3,964	46,959	6,[illegible]37	1,107	...	2,57,267
19[illegible]-27 ...	70,057	1,52,147	52,[illegible]26	8,678	...	...	2,[illegible]3,808
Average ...	43,331	1,24,300	49,51[illegible]	5,610	15,066	15,372	2,22,452

Expenditure.

The variations are of little note and are connected throughout with establishment charges.

Changes and Developments.

With the introduction of the Reforms certain adjustments of work became necessary ; the audit of Central accounts such as the Rangoon Port Trust and Cantonment Funds was made over to the Accountant-General, and the Local Audit Department was made responsible for the audit of the Local Funds proper, *e.g.*, the 22 Deputy Commissioners' Local Funds, 28 District Councils, 28 District and Joint School Boards and 115 Hospital Funds, and of certain other accounts within the jurisdiction of the Local Government. With a view to ensure the correctness of assessment of maintenance grants the Local Government ordered in 1927-28 the audit of the accounts of the Aided Anglo-Vernacular Schools. The number of schools the accounts of which are to be audited is 234, including some National Schools the audit of which has been temporarily suspended, as these institutions have entered a protest against the proposal to audit their accounts. The Local Government has also ordered the audit by this department of the accounts of the Bailiff of the District Courts appointed as Receiver in Insolvency cases, and of the accounts of payments under the Workmen's Compensation Act. These additions to the work of the department, the normal expansion of the activities of the local bodies as well as the need for greater scrutiny and more efficient audit of the accounts of the newly-formed funds administered by inexperienced non-official Chairmen and Presidents rendered imperative the reorganization of the Local Fund Audit Department on an extensive scale. The change of control has brought the department into closer touch with the Local Government, and has facilitated the disposal of important work. The increase in staff has made possible more frequent and comprehensive inspections of the accounts of local bodies. Further there has been an important change in the efficiency and standard of audit. The spirit that should animate audit has been explained in the following terms in an important despatch of the Government of India :—

"In place of the formal examination of authorities and of rules, the work should be conducted with greater regard to the broad principles of legitimate public finance. The auditors will not only see whether there is quoted authority for expenditure, but will also investigate the necessity for it. They will ask whether individual items were in furtherance of the scheme for which the budget provided ; whether the same results could have been obtained otherwise with greater economy, whether the rate and scale of expenditure were justified in the circumstances, in fact they will ask every question that migh be expected from an intelligent tax-payer bent on getting the best value for his money. The audit officers will also devote more of their time to looking into the manner in which the various executive officers are undertaking their more important financial responsibilities."

The application of this principle in audit has brought to light a good many cases of fraud, embezzlement and other serious financial irregularities. The result of the detection and investigation of fraud has been that the department is viewed with disfavour by the staff and office-bearers of the Local Committees. In the Annual Report for 1924-25 it is noted : " The attitude of the Local Bodies in general towards audit

is one of indifference, at times verging on hostility. When actual or suspected cases of fraud and other serious irregularities are brought to notice, the tendency is to throw all blame on the Audit Department, ignoring the fact that no system of audit can dispense with the close supervision over the accounts by the executive officers." The reports of later years do not indicate an improvement in this respect.

The establishment of the department since 1923-24 is as follows :—

Year.	Examiners.		Assistant Examiners.		Divisional Auditors.		Senior Auditors.		Auditors.	
	No.	Pay.	No.	Pay.	No.	Pay	No.	Pay.	No.	Pay.
		Rs.		Rs.		Rs.		Rs.		Rs.
1923-24 ...	1		1	500—30—800			10	150—15—240—20—400	28	50—4—82—122 4—150
1924-25 ...	1	1,300—50—1,500	2		4	350—25—750—30—900	11		53	150—25/2—200—10—
1925-26 ...	1		3	1,000—50—1,250	7		10	300—20—500	53	300—35/3—350
1926-27 ...	1		3		8		6		62	

Establishment.

The first reorganization of the department and the revision of pay took effect from the 1st February 1925. Further alterations of the staff have been made to enable the department to cope with the work consequent on the growth of the activities of Local Bodies. The number of Burmans in the department (excluding the clerical and menial staff) was five on the 1st January 1923 and thirty-two on 1st January 1928.

Influence of the Legislative Council.

Practically no interest has been taken by the Legislative Council in the work of the department. During the general discussion of the 1926-27 Budget an Indian member remarked "I have, Sir, before me the latest Report on the Local Audit Department in Burma—a report which is very much neglected by most of us. I had an opportunity of perusing some of the figures contained in that report and I found most terrible stories related in these pages—pages which will disclose several instances in which public funds were misappropriated and misused. Public funds, I shall repeat again, have been misappropriated ; School funds were misappropriated ; Municipal funds were misappropriated, then again District Council funds were misappropriated. I want to ask which department has escaped so far as this report is concerned, from misappropriation ?"

No legislation has been moved and only one question has been put, as to whether Government had decided to charge Local Bodies for the audit of their accounts, to which the reply was given that the question was under consideration.

B—XIV.

The Archaeological Department.

Introductory.

Under the Devolution Rules Archæology became a Central Subject in 1921-22, but except as regards finance the position of the department remained practically unaffected. The conservation of ancient monuments had hitherto been mainly a Provincial charge, though it was assisted from time to time from the annual archæological grant made by the Government of India. As a Central Subject, however, the cost of conservation in regard to all the ancient monuments devolves on the Central Government and is budgetted for in the Archæological Department.

Finance.

The following statement shows the allotments to and the expenditure by the department which are not entered in the Provincial budgets :—

Before the Reforms.

Year (1)	Provincial allotment. (2)	Imperial allotment. (3)	Total allotment. (4)	Total Expenditure. (5)	Remarks. (6)
	Rs.	Rs.	Rs.	Rs.	
1916-17 ...	22,039	2,500	24,539	29,751	Excess over allotment paid from Provincial Revenues.
1917-18 ...	11,360	*Nil.*	11,360	11,302	
1918-19 ...	42,596	9,600	52,196	50,255	
1919-20 ...	26,257	26,903	53,160	61,652	Excess over allotment paid from Provincial Revenues.
1920-21 ...	36,421	5,000	41,421	53,120	Do.
		After the Reforms.			
1921-22 ...	...	62,700	62,700	66,982	
1922-23 ...	...	89,000	89,000	72,009	
1923-24 ...	5,000	74,996	79,996	70,182	
1924-25 ...	1,000	74,700	75,700	63,190	
1925-26 ...	...	73,280	73,280	71,681	
1926-27 ...	...	63,371	63,371	62,180	

Changes in policy and administration.

No change in policy is to be noted and the only alteration in the administration is that with effect from April 1927 the department is entirely under the direct control of the Director-General of Archæology in India,

instead of being under the executive control of the Local Government and the administrative control of the Director-General.

Establishment.

The following table shows the strength and pay of the establishment other than clerical and menial. There has been no important change in pay or recruitment—

Year.	Superintendent.		Assistant Superintendent.		Archæological Assistant.		Conservation Assistant.	
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(2)	(3	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.		Rs.		Rs.		Rs.
1918-19 ...	1	300—25	1	625	1	175—5—	...	...
1919-20 ...	1	—800	1		1	200	...	...
1920-21 ...	1		...	...	1		...	...
1921-22 ...	1		...	...	1		...	...
1922-23 ...	1		...	...	1	175—5—	...	...
1923-24 ...	1		...	...	1	250	...	...
1924-25 ...	1	350—50	...	...	1		...	...
1925-26 ...	1	—1,200	1	350—5—	...	...	1	175—5—
1926-27 ...	1		1	450	...	...	1	250
1927-28 ...	1		1		...	...	1	

Year.	Architectural Surveyor.		Talaing Pandit.		Head Burmese Writer.	
	No.	Pay.	No.	Pay.	No.	Pay.
(1)	(10)	(11)	(12)	(13)	(14)	(15)
		Rs.		Rs.		Rs.
1918-19	1	150	...	...	1	80
1919-20	1		...	...	1	
1920-21	1		1		1	
1921-22	1		1		1	
1922-23	1		1		1	
1923-24	1	150—5—	1	50—5—	1	50—5—
1924-25	1	200	1	100	1	100
1925-26	1		1		1	
1926-27	1		1		1	
1927-28	1		1		1	

Influence of the Legislative Council.

The Legislative Council has taken practically no interest in the department and no resolutions have been moved regarding it. Four questions have been put, three of which asked for information regarding the prohibition of repairs to a certain pagoda in a Cantonment area, while the fourth requested a statement of the amount spent on repairs to the Palace at Mandalay. There is nothing to show that the department has been in any way affected by the Reforms or by democratic influence.

PART III.

Growth of Representative Institutions —The Legislature.

A.—Constitution and Constituencies.

Strength of Legislative Council.

In the Burma Electoral Rules framed under the Government of India Act, the strength of the Burma Legislative Council is fixed at 103 members, of whom 79 or 76·7 per cent. are elected, against the minimum ratio of 60 per cent. prescribed under section 72A, Government of India Act and Government of India, Home Department Notification No. 225 (Public), dated the 7th October 1921. Of the remaining 24 members, 2 are *ex-officio*, *viz.*, the members of the Executive Council, and the balance is made up by the nomination of 14 officials and 8 non-officials. The official bloc is approximately 13·6 per cent. of the Council against the maximum ratio of 20 per cent. prescribed under the Government of India Act.

Reasons for nomination.

Resort was had to the nomination of non-officials in order to provide for the representation of areas, races and interests which owing to illiteracy, inadequate communications and consequent lack of voting facilities, absence of organisation or other similar disabilities, would otherwise be unrepresented on the Council. In accordance with Burma Electoral Rule 3 (3) (*b*), one member is nominated to represent the labouring classes and another to represent Indian Commerce which when the rule was framed had no organised body to elect a member. The interests to be represented by the other nominated members are not prescribed. In practice the Burma Railways Company, Ltd., has been given a representative and others have been chosen as representative of interests or likely to make useful members of Council.

Qualifications for Membership of Council.

The qualifications for membership of the Burma Legislative Council, whether through nomination or election, are set out in Burma Electoral Rules 5 and 22. A member must be a British subject, or a ruler or subject of a State in India declared eligible by the Local Government. He must also be a male over 25 years of age ; but in view of the exceptional freedom enjoyed by the women of Burma, the sex disqualification was made subject to removal by order of the Local Government with the consent of the Governor in pursuance of a resolution passed by the Council. A candidate for general constituency must be registered on the electoral roll of a constituency in the province, and if the constituency is communal, he must also be a member of the community he desires to represent. A candidate for a special constituency must be on the electoral roll of that constituency. An undischarged insolvent or one discharged " under a cloud " is not eligible for election, nor is a person who is already a member of the Council or of some other legislative body constituted under the Government of India Act, nor is a lunatic. Disqualifications which can be removed by order of the Local Government include dismissal or suspension from practice as a legal practitioner ; failure to lodge a return of election

expenses or the submission of a false return, which disqualifies for five years ; conviction for an offence under Chapter IXA of the Indian Penal Code punishable with imprisonment for a term exceeding six months or being found guilty of a serious corrupt practice at an election, which also disqualifies for five years ; and being found guilty of a minor corrupt practice, which disqualifies for three years.

Constituencies.

In Appendix I is a tabular statement of the constituencies showing against each certain details such as area, population and the number and classification of seats. The constituencies are divided into two main classes, general and special. The latter are non-territorial and number five, one for the Rangoon University and the balance for commercial interests. The term " general " covers all the territorial constituencies which are subdivided into urban and rural. A communal constituency may coincide in geographical extent with an urban or rural constituency or, as in the case of the European and Anglo-Indian constituencies, may comprise the whole Province. The original list of constituencies in Schedule I attached to the Burma Electoral Rules contained 14 plural-member rural constituencies and four plural-member urban constituencies. Before the first elections all the rural plural-member constituencies were divided, by order of the Local Government under the proviso to Burma Electoral Rule 4, into 29 single member constituencies, the method of division within a district being (except in the case of Toungoo) by sub-divisions. The Rangoon urban constituencies communal and non-communal, were also divided into Rangoon East and Rangoon West, each with two seats. There are now therefore four non-communal urban plural-member constituencies, two communal urban plural-member constituencies and no rural plural-member constituencies.

Distribution of seats between urban and rural population.

Of the 71 seats in the territorial constituencies into which the " elective " area, *i.e.*, the part of Burma which enjoys the privilege of electing members to the Council, is divided, 22 are urban and 49 rural. The total population of the 68 census towns in the elective area at the 1926 census was 1,241,417 and of these 947,014 were in the 24 census towns of over 10,000 inhabitants each. The eight towns which had a population of over 20,000 each, namely, Akyab, Bassein, Henzada, Mandalay, Moulmein, Prome, Rangoon and Tavoy were selected for urban constituencies. Their total population was 708,510 or 57 per cent. of the urban population of the elective area The remaining towns were merged in the rural constituencies, of which the total population was 10,364,522. The population for the average urban seat was therefore 32,205 and for the average rural seat 211,521 on the figures of the last census.

Distribution of seats between race and communities.

To represent the interests of minority communities communal seats have been provided for Karens, Indians, Anglo-Indians and Europeans ; and, to simplify the electoral machinery and voting, the formation of separate communal constituencies has been preferred to the reservation of seats in plural constituencies. The Europeans and Anglo-Indians have one constituency and one seat each for the whole province. Their numbers at the 1921 census were placed at 8,317 (of whom 7,556 were British subjects) and 16,688 respectively. For the Indian Community, about half of which resides in census towns, six constituencies have been provided, all urban, with 8 seats, 4 of

which are in the Rangoon Municipality and one each in the Municipalities of Akyab, Bassein, Mandalay and Moulmein. The census figures for Indians in the elective area were 847,740 ; one-third of the total is included in the Indian communal constituencies. The Karens of whom the population in the elective area was 953,198, have five seats, all rural, in the Amherst, Bassein, Ma-ubin, Myaungmya and Thatôn rural constituencies where they are most numerous. Two-thirds of the total Karen population in the elective area are included in the Karen communal constituencies.

Special Constituencies.

The five special constituencies comprise the Rangoon University, with one seat ; the Burma Chamber of Commerce, representing European commercial interests with two seats ; and the Chinese and the Burmese Chambers of Commerce and the Rangoon Trades Association, each with one seat. The last named is the organisation of the European retail trade.

Requests for alteration in constitution of Legislature.

Requests for alteration of the constitution of the Legislature by the election or nomination of additional members have been received from the Upper Chindwin District, from the Burma *Ponna* community, from the General Council of Vernacular Teachers' Association, Burma, from the Burma Indian Chamber of Commerce, from the Burma Labour Association and from the Arakanese Mahomedan Community. The Upper Chindwin District, though not excluded as a " backward tract " from the operation of the Government of India Act, was not included among the constituencies on the ground that it is a frontier district and that the majority of its inhabitants belong to non-Burman primitive races. The Burma Reforms Committee considered that its interests should be provided for by nomination. A request that the district may be granted the right to elect a member to the Council has been received from a body named " The District Council of Burmese Associations, Upper Chindwin District " and reserved for consideration by the Statutory Commission. An application from the *Ponna* community for a representative was received by the Burma Reforms Committee which, *vide* paragraph 22 of the Report, did not see fit to accede to the request. The community renewed the application in 1924 and 1925, but the Local Government adhered to the same view.

The General Council of Vernacular Teachers' Associations was informed that educational interests are sufficiently represented on the Council by the Rangoon University member.

In January 1926, the Local Government addressed the Government of India recommending the amendment of the Burma Electoral Rules so as to permit of the election of a member by the recently established Burma Indian Chamber of Commerce instead of the nomination of a member to represent Indian Commerce. The Secretary of State has sanctioned the necessary amendments to the Rules and the change will take effect from the dissolution of the present Council.

In January 1926 a representation was received from the General Secretary of the All-India Trade Union Congress in which it was requested that in Burma eight seats on the Council should be appropriated to labour, the members to be elected at a Provincial Trades Union Conference held under the auspices of a Provincial committee of the Congress. The request was renewed in February 1926 by the Burma Labour Association, which is affiliated to the Congress and has

its headquarters at Rangoon and branches at Akyab, Bassein, Moulmein and Mandalay. The Local Government did not take any action in the matter as it considered that labour was then sufficiently represented It held the same view in regard to the recommendation in paragraph 64 of the Muddiman Report when consulted by the Government of India on the subject.

The request of the Arakanese Mahomedan Community for a seat in the Council was made in an address presented to the Education Minister by the Anjuman-I-Islamia, Akyab, on the 17th March 1927. No action was taken on the request.

Requests for alteration in qualifications for Membership of Legislature.

No requests for alteration of the qualifications for membership of the Legislature have been received. A resolution to remove the sex disqualification was moved in the Council on the 3rd February 1927, but lost on division by 45 votes against 31. It was opposed by Government and the division was on party lines. One nominated and 30 elected members voted for the resolution ; and 15 officials, 6 nominated and 24 elected members voted against it.

Requests for alteration of Constituencies.

A request for alteration of a constituency has been received from the Sandoway District, which is at present amalgamated with the neighbouring district of Kyaukpyu as one constituency returning one member. The Burma Reforms Committee recommended that the Akyab District, excluding the Akyab Municipality, should form a constituency returning two members, and that separate constituencies of one member each should be formed for the neighbouring Kyaukpyu and Sandoway Districts. Under the Burma Electoral Rules, however, the Kyaukpyu and Sandoway Districts were combined with the rural area of the Akyab District to form one plural constituency with three members. The population of the Kyaukpyu District at the 1921 census was 199,873, of the Sandoway District 112,029 and of the Akyab District excluding the Akyab Municipality, 539,861. In subdividing this plural constituency before the first elections the Local Government, on the basis of population, assigned two members to the Akyab District excluding the Municipality, and one to the combined Kyaukpyu and Sandoway Districts. A request has been preferred by the Sandoway District that it be created a separate constituency on the ground that its interests do not necessarily coincide with those of the Kyaukpyu District whose electors, being in a majority, can always secure the return of their own candidate. A further grievance of the Sandoway District regarding the franchise qualifications is dealt with under the appropriate heading below.

Numbers of Voters in Constituencies.

Below is an abstract of the statistics in Appendix II of voters registered in 1925 in each class of constituency :—

Class of Constituency.	No. of seats.	No. of registered voters.	Average number of voters per seat.
General Urban ...	14	52,153	3,725
Indian Urban ...	8	30,325	3,702
General Rural ...	44	1,643,031	37,342
Karen Rural ...	5	86,730	17,346
Anglo-Indian ...	1	3,875	3,875
European ...	1	3,281	3,281
Special Constituencies ...	6	1,852	309
Total ...	79	1,821,247	23,054

The preponderance of urban representation in relation to the number of registered voters is very marked. Not only the ratio of population to seats, but also the ratio of registered voters to population, is much smaller in urban than in rural constituencies.

Analysis of Council by occupations.

Of the elected members of the first Council 13 were barristers, 20 other lawyers, 3 landowners, 5 mill-owners, 23 merchants and traders, 2 bankers, 2 teachers, 1 contractor, 1 kheddah licensee, 1 journalist, 1 newspaper proprietor, 1 doctor, 1 mining engineer, 1 headman and 4 retired Government servants. All but 7 of the members were local residents.

To the second Council were elected 15 barristers, 19 other lawyers, 8 landowners, 8 mill-owners, 13 merchants and traders, 2 contractors, 3 doctors, 1 preacher, 1 teacher, 1 journalist, 1 newspaper proprietor, 1 cashier, 2 headmen, 2 retired Government servants and 2 of private means without occupation. All but 8 of the elected members were local residents.

The members have been classified above in accordance with their primary occupations so far as known. Many follow more than one occupation, *e.g.*, lawyers, mill-owners and traders may also own land.

B.—The Electorate.

Qualifications of Electors.

The percentage of enfranchised persons to the total population given in column 5 of the statement in Appendix II shows that in Burma the franchise is broadly based. Sex is no disqualification; women though not eligible for election to the Council, are eligible for entry in the electoral roll. Eighteen is the age at which eligibility begins, and in addition to the requirement that an elector be a British subject (a condition which the Local Government may waive in the case of Rulers or subjects of States in India), some general disqualifications apply to all communities alike. These are lunacy, conviction for an offence under Chapter IX-A of the Indian Penal Code punishable with more than six months' imprisonment, or being found guilty of corrupt practices at elections. The two latter disqualifications are of a temporary nature and may be removed by the Local Government. Registration on the roll of more than one general constituency is not permitted, but an elector of a special constituency may also be registered and vote in a general constituency.

The rolls for communal constituencies are restricted to members of the community concerned. Thus Europeans and Anglo-Indians, who have one constituency each, covering the whole Province, may not vote in another general constituency. Similarly in the Municipalities and districts where communal constituencies have been provided for the Indian and Karen communities, members of these communities may not be entered on the electoral rolls of the coterminous non-communal constituencies. But Indians and Karens living outside their communal constituencies are included in the general rolls.

A residential qualification is now a *sine qua non* in all constituencies, though in Schedule II of the Electoral Rules as originally framed residence within two miles of an urban constituency qualified. In the case of the five special constituencies and of the two communal constituencies for Europeans and Anglo-Indians, residence in the Province is sufficient. For all other general constituencies, whether com-

munal or non-communal, residence within the constituency is required. Subject to the above, the fact of being a retired, pensioned or discharged officer, non-commissioned officer or soldier of His Majesty's regular forces is a sufficient qualification in all general constituencies. In rural constituencies the alternative qualifications are entry on the tax assessment rolls as liable to pay (in Lower Burma) capitation tax of not less than Rs. 5 (the usual rate for male married persons) or (in Upper Burma) *Thathameda*-tax * as head of a household, unless exempted on account of poverty or being an immigrant from either tax : or payment of a tax on circumstances and property under the Burma Rural Self-Government Act, 1921 (no such tax has yet been imposed) ; or payment of land revenue of not less than Rs. 5 ; or assessment to income-tax. In urban constituencies, the alternative qualifications are the possession of immovable property in the constituency valued at not less than Rs. 200, or the payment of municipal or cantonment taxes amounting (with any capitation tax or land rate paid) to Rs. 4, or the occupation in the constituency of a house or part of a house of rental value of not less than Rs. 60 per annum, whether paying that rent or living rent free at the cost of an employer ; or any of the qualifications prescribed for electors in rural constituencies.

In the case of the three municipalities of Toungoo, Kyaukpyu and Thayetmyo (included in rural constituencies), in which capitation tax is not assessed, any urban qualification suffices.

For entry on the roll of a special constituency for commerce the qualification is being a Chamber member or member of the particular Chamber or Association ; and for the University constituency being a Fellow or Honorary or Fellow or a registered Graduate of the Rangoon University.

Extent of Enfranchisement, Male and Female, urban and rural.

The total population of "elective" Burma, *i.e.*, that part of the Province which enjoys the privilege of electing members to the Legislative Council, was 11,073,032 according to the census of 1921. The statement below shows, for both males and females, how the population and the franchise are distributed between urban and rural constituencies, and the ratio between the electorate and the population.

Population of elective Burma.			Population of elective Burma in urban constituencies.			Population of elective Burma in rural constituencies.		
Males.	Females.	Total.	Males.	Females.	Total.	Males	Females.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
5,672,089	5,400,943	11,073,032	449,759	258,751	708,510	5,222,330	5,142,192	10,364,522

* The total amount of *thathameda*-tax payable by a village is obtained by multiplying the number of assessable households in the village by a rate fixed for a period of years at settlement. The amount to be paid by each household in the village is annually fixed by local assessors in relation to means.

Total number of registered votes at 1925 election.			Number of registered voters in urban constituencies.			Number of registered voters in rural constituencies.		
Males. (1)	Females. (2)	Total. (3)	Males. (4)	Females. (5)	Total. (6)	Males. (7)	Females. (8)	Total. (9)
1,719,270 *	101,977	1,821,240 *	65,742	16,736	82,478	1,651,676	85,241	1,736,917

Percentage of registered voters to population in urban constituencies.			Percentage of registered voters to population in rural constituencies.			Percentage of registered voters in all constituencies to total population in elective area.		
Males, (1)	Females. (2)	Total. (3)	Males. (4)	Females (5)	Total. (6)	Males. (7)	Females. (8)	Total. (9)
14·6	6·5	11·6	31·6	1·7	16·8	30·3	1·9	16·4

Of the total number of female registered voters in the Province 85·9 per cent. are in Upper Burma and 14·1 per cent. in Lower Burma. The reason for this contrast is that in Lower Burma women do not pay capitation tax, whereas in Upper Burma they pay *thathameda* tax on behalf of assessed households of which they are the heads.

Relative Enfranchisement of interests.

The percentage of registered voters in 1925 in urban constituencies to the total population of all the census towns in the elective area at the 1921 census was 6·64. The percentage of registered voters in 1925 in rural constituencies to the total population of the elective area outside the census towns was 17·60.

Of the total Indian population of the elective area, 3·58 per cent. was registered as voters in 1925 in the five urban constituencies in which communal seats for Indians are provided.

Of the total Karen population of the elective area, 9·10 per cent. was registered as voters in 1925 in the five rural constituencies in which communal seats are provided for Karens.

The percentage of registered voters to total population was in the case of Europeans 39·45 and in the case of Anglo-Indians 23·22.

For all races in the elective area the percentage of registered voters in 1925 to population in 1921 was 16·43 ; so that, interpreting the enfranchisement of races as the degree to which they have electors to vote for candidates of the same race, the Europeans and Anglo-Indians are in a favourable, and the Karens and Indians in an unfavourable position in comparison with other races. Of course Karens and Indians outside communal constituencies are registered in non-communal constituencies, whereas Europeans and Anglo-Indians cannot vote except in their communal constituencies which are coterminous with the province

* These figures include 1,852 registered male voters in special constituencies. The figures for general constituencies alone are therefore 1,717,418 and 1,819,395.

Requests for alterations of qualifications of electors.

The qualifications for electors to the Burma Legislative Council, as set out above, are not unduly narrow and only one request for their alteration has been received. In paragraph 13 of their report the Burma Reforms Committee suggested that in Lower Burma the married rate of capitation tax should be adopted as the principal qualification for the franchise and added " The capitation tax is virtually a poll-tax levied on the individual at the general rate of Rs. 5 for a married and Rs. 2-8 for an unmarried man." In certain parts of Lower Burma the married rate of capitation tax is less than Rs. 5, and this was apparently overlooked when, in the Burma Electoral Rules, among the qualifications for the franchise in rural areas, assessment to capitation-tax at not less than Rs. 5 was prescribed. Throughout the Sandoway District and in a large portion of the neighbouring Kyaukpyu District the married rate of capitation tax is less than Rs. 5, with the result that such inhabitants of these areas as base their sole claim to the franchise on assessment to capitation tax, are not eligible for entry on the electoral roll. The number of married capitation tax payers who are assessed at a rate less than Rs. 5 in the Sandoway District is 25,916 out of a total population of 112,029 and in Kyaukpyu District, 28,785 out of 199,873. In several other districts there are areas where the married rate of capitation tax is less than Rs. 5, but the disability is not so conspicuous or extensive as in the Sandoway and Kyaukpyu Districts. A list of these districts is given below :—

District (1)	Population at last census. (2)	Number of married males assessed at less than Rs. 5 Capitation-tax. (3)	Proportion of column (3) to column (2). (4)
1. Mergui ...	135,465	4,575	1 : 29
2. Salween ...	50,379	5,937	1 : 8
3 Thayetmyo ...	255,406	5,737	1 : 44
4. Tharrawaddy ..	492,429	169	1 : 2913
5. Amherst	417,910	826	1 : 505
6. Prome ...	371,575	11,326	1 : 32
7. Toungoo ...	331,883	7,028	1 : 47
8. Tavoy ...	156,786	373	1 : 420
9. Thatôn ...	471,100	4,850	1 : 97

Exercise of Franchise.

The number of votes recorded in each constituency at the elections of 1922 and 1925 and the percentages of registered voters who exercised the franchise are shown in columns 6 to 9 of Appendix II. In 1922 only 6·92 per cent. of the registered voters in contested constituencies went to the poll ; in 1925 the percentage increased to 16·26. In both years the proportion which voted was much greater in urban than in rural constituencies. A scrutiny of the percentages in rural areas does not suggest that difficulty of communications was an important cause of restriction of voting. Some districts where communications are relatively inferior showed a comparatively high percentage and *vice versa*. The number of polling stations in 1925 was greater than in 1922 and this no doubt was in part responsible for increased voting. In 1922

ignorance and apathy, want of previous experience and the non-co-operative movement were probably the main causes operating against resort to the polls. The defection of the Nationalist party from the parent body of the General Council of the Burmese Associations which was against council entry was then recent and the party did not carry many of the local political associations with it. The effects of non-co-operative influence, however, varied considerably from district to district. In some it was clear that it had been effective in preventing all but a small number of the voters from polling. while in others, where the movement seemed to have quite as strong a hold, candidates with local, influence succeeded in polling a reasonable proportion of their supporters.

In 1925 there was a much greater interest in the elections. A section of the General Council of Burmese Associations which had until then been against Council entry decided to take part ; and a similar course was adopted by Swarajists connected with the Indian non-co-operative movement. But the more extreme section of the General Council of Burmese Associations still held aloof ; and it commanded the powerful influence of the political organisation of the Buddhist monks, which was exercised to prevent voting in certain areas; particularly in Upper Burma where a cry of "Voting means extra taxation" was raised and leaflets to that effect distributed.

C.—Elections and Machinery therefor.

Frequency of General Elections.

Under Section 72B of the Government of India Act, the life of the Burma Legislative Council is three years from the date of its first meeting, provided that the Governor may dissolve the Council at any time before the expiry of that period, or may in special circumstances extend its life for a period not exceeding one year. The date of the first meeting of the first Council was the 2nd February 1923. It was dissolved on the 10th October 1925 in order to permit of the second Council meeting for the budget session of 1926. The first general election was held in November 1922, and the second, which returned the Council now in being, in November 1925.

Preparation of Electoral Roll—General.

The Burma Electoral Regulations, issued by the Local Government in virtue of powers delegated by the Government of India in the Burma Electoral Rules, provide in detail for the preparation, maintenance, revision, etc., of the electoral rolls, for the methods of, and arrangements for, voting and in general for the conduct of the elections. The general procedure common to all constituencies alike may first be described in outline. The roll of each constituency is prepared by an Enrolling Officer in duplicate in a prescribed language, and may be drawn up in parts in any constituency. Except in the Rangoon constituencies no public notice is given of the preparation of the rolls. Under Burma Electoral Rule 9, entry on the roll at this stage depends on assessment to income-tax, capitation or *thathameda* tax or payment of a tax on circumstances and property or of municipal or cantonment taxes. Persons not so qualified are not entered at this stage though they may be otherwise qualified. On completion of preparation, one copy is published by the Enrolling Officer at a prescribed place, with a notice

to the effect that claims or objections must be lodged with the Revising Authority within 15 days (a period that may be extended, if necessary in the case of any particular constituency, by the Local Government), and the other copy is sent to the Revising Authority, with a copy of the notice, for publication at his office. If any claims or objections are presented, the Revising Authority fixes a date for hearing the person or persons concerned and for examining the evidence, if any, adduced ; and after a summary enquiry, communicates his decision to the Enrolling Officer for amendment, if necessary, of the roll and its republication if amended.

After the issue by the Local Government of notifications calling upon constituencies to elect their members, Returning Officers give public notice of the dates for the receipt and scrutiny of nomination papers, and for the poll if there is a contest : the Returning Officers are also required to select polling stations, and Presiding Officers for the supervision of the voting, and to count the votes and to report the result to the Local Government for publication in the official gazette.

An electoral roll is in force for three years from the date of its republication by the Enrolling Officer, but the Local Government may order the preparation of a new roll at any time before the expiry of that period ; and, if an election is held after an electoral roll has ceased to have force and before the preparation of a new one, the old roll is continued in operation. An application for the amendment of a roll or for the correction of an entry therein must be presented to the Enrolling Officer concerned, who holds an enquiry with a view to the issue of orders either by the Local Government in the case of an amendment to the roll, or by the Revising Authority if merely a correction is involved.

Preparation of Electoral Roll-Urban Constituencies.

In urban constituencies, the Enrolling Officer is usually the Secretary of the Municipality. Separate rolls in a prescribed form have to be prepared for the Urban Indian and the Urban General constituencies, and each roll may, for convenience of reference and publication, be subdivided into parts corresponding with the different wards of the town. The language used may be either Burmese or English. On the completion of the roll, one copy of so much of it as relates to each municipality or cantonment is published at the Municipal or Cantonment Office for public inspection, with a notice to the effect that claims or objections must be presented in writing within 15 days to the Revising Authority, to whom the second copy of the roll with a copy of the notice is sent. If any claims or objections are received, the Revising Authority, who is usually the Deputy Commissioner of the District, disposes of each application by examining the party or parties and the evidence, if any, adduced, in a summary enquiry. His decision, confirming or altering an entry, is at once communicated to the Enrolling Officer for republication of the roll if amended, and his copy of each roll is sent, as soon as the revision is complete, to the Returning Officer, *i.e.*, the Deputy Commissioner of the district in which the constituency is situated.

Preparation of Electoral Roll—Rural Constituencies.

In rural constituencies the Enrolling Officer, who is usually the Township Officer, is permitted to use as the electoral rolls for the Legislative Council such of the rolls prepared for the Circle Board elections under the Burma Rural Self-Government Act, 1921, as are applicable. These rolls are prepared in Burmese

according to village tracts, and any alterations or additions that may be necessitated by differences in the area of the two sets of constituencies or in the qualifications of the two sets of electors, are made in red ink, so that bye-elections to either body may be held without the preparation of new rolls. Differences in area between two sets of constituencies are confined to a few districts where certain tracts, though excluded from the purview of the Burma Rural Self-Government Act, 1921, on account of their backwardness, sparse population or lack of communications, are included in the constituencies of the Legislative Council. The qualifications for electors to the Legislative Council differ from those of the Circle Board electorate in that for the former the capitation tax qualification is confined to those assessed to pay not less than Rs. 5, and secondly that the payment of land revenue amounting to Rs. 5 by residents of the constituency has been substituted for assessment to land revenue on not less than 10 acres. The rates of capitation tax are imposed according to village tracts ; and, as the electoral rolls are also prepared according to these tracts, it is only necessary to omit the tracts where the sanctioned rate is less than Rs. 5. When the rolls are complete one copy of so much as relates to each village tract is published by the Enrolling Officer in that tract with a notice requiring claims or objections to be sent in writing within 15 days of the publication of the roll to the Revising Authority, who is normally the Subdivisional Officer. As in the case of the urban constituencies, the Revising Authority publishes a copy of the roll at his office ; disposes of claims or objections filed within the prescribed period after the usual enquiry ; communicates his decisions to the Enrolling Officer for republication of the roll, if an alteration has been made ; and finally, when revision is complete, forwards his copy of the roll to the Returning Officer, *i.e.*, the Deputy Commissioner of the district.

Preparation of Electoral Roll--European and Anglo-Indian Constituencies.

The European and Anglo-Indian constituencies comprise the whole Province, and each Deputy Commissioner is the Enrolling Officer for his District. As the possession of the necessary qualifications is usually within the knowledge of the Deputy Commissioner, the preparation of these rolls is simple. A copy of the roll, on completion, is published at the Deputy Commissioner's office with a notice requiring claims and objections to be laid before the Revising Authority within 15 days. For each Division in the constituency the Commissioner is the Revising Authority and is responsible for disposing of claims and objections, for communicating his decisions thereon to the Deputy Commissioner for republication of the roll, if an amendment has been made, and for making over the roll when rivision is complete to himself in the capacity of Returning Officer.

Preparation of Electoral Roll—Special Constituencies.

In the case of the special constituencies, the Enrolling Officer for the University Constituency is the Registrar of the University, and for the Commerce constituencies, the Secretary of the Chamber or Association concerned. No difficulty is experienced in the preparation of these rolls, copies of which are published at the office of the Enrolling Officer and of the Revising Authority, *i.e.*, the Commissioner of the Pegu Division. The procedure described above in the respect of urban and rural constituencies is followed as regards the disposal of claims and objections, the re-publication of the roll, and its despatch to the Returning Officer. In the

special constituencies the Commissioner of the Pegu Division exercises the functions of Returning Officer as well as of Revising Authority.

Nomination of Candidates.

The procedure for the nomination of candidates is the same for all constituencies. When the Local Government issues the notification calling upon constituencies to elect their members, it also appoints a date for the nomination of candidates, a further date for the scrutiny of nominations, and a date or dates for the poll. The Returning Officer for each constituency thereupon makes public the three sets of dates fixed, and specifies the time at which the nomination papers will be received and the scrutiny and poll will be held. The date fixed for the receipt of nomination papers is within 14 days of the date of the notification calling upon the constituencies to elect their members, and that prescribed for the scrutiny within 7 days of the date for the receipt of nominations.

A candidate must be proposed and seconded by at least two persons whose names are registered on the electoral roll of the constituency ; and, on or before the date fixed, the candidate in person or his proposer and seconder together, must present to the Returning Officer the nomination paper in a prescribed form, showing, in addition to the name, address and signature of the candidate and of his proposer and seconder, the name of an election agent, who may be the candidate himself. The signatures on the nomination form must be attested by a Magistrate with a certificate to the effect that he is satisfied that they are genuine. A deposit of Rs. 100, in cash or Government promissory notes, must be lodged by the fixed date with the Returning Officer, who publishes at his office a notice containing the name, etc., of each candidate, his proposer and seconder. At the scrutiny each candidate, his proposer and seconder, his election agent and one other person duly authorised in writing by the candidate may attend and inspect the nomination papers. The duty of examining these papers is laid upon the Returning Officer and he may, either on his own initiative or on an objection raised by a rival candidate, after such summary enquiry as may be necessary, refuse a nomination on any one or more of the following grounds : that the candidate is not eligible ; that no deposit has been made or no election agent appointed ; that the proposer or seconder is not properly qualified ; that either the candidate or his proposer or seconder is not identical with the person described in the nomination form ; or that any of their signatures is not genuine or has been obtained by fraud. The scrutiny must be completed on the day fixed and the Returning Officer must endorse on each paper his dicision of acceptance or rejection, with, in the case of rejection a brief statement of his reasons.

A candidate may withdraw at any time up to the day after the scrutiny, and such withdrawal may not be cancelled and debars a candidate from being again nominated at the election. On the expiry of the period allowed for withdrawals the Returning Officer publishes a list of the candidates whose nominations are valid, and if these are equal to or less than the number of members to be elected, all such candidates are declared elected. A poll is taken if the number of valid nominations exceeds the number of vacancies. If sufficient candidates are not nominated, the Governor may exercise his discretion as to when the constituency should be called upon to fill the remaining seats. The death of a duly nominated candidate after the scrutiny and before the poll necessitates the countermanding of the poll and the commencement

anew of all the proceedings for the election, except that a candidate duly nominated when the poll was countermanded need not be nominated afresh.

The deposit of Rs. 100 made by each candidate at nomination is returned to the one who is elected when he has made the oath or affirmation of allegiance to the crown. Return is permitted also if a nomination is rejected by the Returning Officer or if a candidate withdraws or dies before the commencement of the poll. A candidate who is successful at the poll but fails to make the required oath or affirmation forfeits his deposit, as also does a candidate who is not elected and fails to obtain a certain percentage of the votes polled. If a candidate is duly nominated for more than one constituency, only one of the deposits made by him is returned and the rest are forfeited.

Votes are given by ballot and no proxies are allowed. Postal voting is permitted only in the five special constituencies. In all general constituencies votes must be given in person, provided that the Local Government may by regulation allow votes to be given otherwise in the case of any specified general constituency, or of any specified part of a general constituency, or of any person attending at a polling station under the authority or orders of the Returning Officer. In plural-member constituencies "plumping" is allowed. In the European, Anglo-Indian and special constituencies votes are given by ballot-papers and in urban and rural constituencies by tokens. No methods of voting other than those enumerated above are permitted. If a resolution in favour of proportional representatation is passed by the Legislative Council after due notice has been given, the Local Government may introduce this method for any existing plural-member constituency and may also create new plural constituencies by grouping for the exercise of this method of voting.

Methods of Voting.

The Returning Officer may divide a constituency into such polling areas as he thinks fit and is required to select as many polling stations as he considers necessary to give all electors such reasonable facilities for recording their votes as are practicable. The Electoral Regulations provide that in municipal areas these station should not be fewer than those required for municipal elections, but this has caused inconvenience and an amendment is under consideration. In rural constituencies the Circle, as notified under the Burma Local Self-Government Act, 1921, is the maximum area for a station. The Returning Officer is also required to choose suitable officers, named Presiding Officers, to preside at each polling station and see that the election is fairly conducted. Voting is allowed between 7 a.m. and 6 p.m. with an interval of one hour as fixed by the Returning Officer. The station must be closed at 6 p.m. and only those present at that time who have not already voted may, if qualified, record their votes after the prescribed hour. If necessary, the Returning Officer may postpone the date or extend the period for polling, and any such action must be reported by telegram to the Local Government. In urban and rural constituencies one or more ballot-boxes are set apart for each candidate and marked clearly with his name and with such distinctive colour or symbol as the candidate may, with the approval of the Returning Officer, select. Before the polling commences in any constituency the Presiding Officer must show those present that the ballot boxes are empty, and after closing, seal them so that they cannot be opened without breaking the seals. He then puts them in a place

Arrangements for Voting.

screened from observation so that the voters may insert their tokens or record their votes on the ballot papers unseen. Each Presiding Officer is given a copy of the electoral roll for his area, and, when a person presents himself to vote, the Presiding Officer must verify his name in the roll and place a mark against it. If a candidate or his agent raises an objection to the right of any person to vote, or if the Presiding Officer himself has reason to suspect personation or the existence of any disqualification, a summary enquiry must be held to decide the point. If satisfied that the applicant is entitled to vote, the Presiding Officer must permit him to do so ; but must first, if so required by the objecting candidate or his agent, take the voter's thumb impression against his name in the electoral roll. If, however, the Presiding Officer is not so satisfied, he must not allow the applicant to vote but may permit him to record his preference on a special "tender ballot" form, which is endorsed with the name of the voter and his number on the electoral roll and set aside in a separate packet. The name and number of this voter are also entered on a special "tendered votes list" to which his signature or thumb impression is affixed. The method of "tender ballot" is also used when a person representing himself to be a particular elector applies for permission to vote after another person has already voted as such elector. These tendered votes cannot be taken into account in deciding an election, but may be considered when election petitions are being investigated.

When the voter has satisfied the Presiding Officer as to his right to vote, he is given a ballot paper or, in the urban and rural constituencies as many tokens as there are members to be elected, for insertion in the ballot box. The Presiding Officer is required to assistant voters who are unable to read or who are incapacitated by physical or other disability from recording their votes, or who, in the case of an urban or rural constituency, cannot distinguish the box allotted to a particular candidate. No special arrangements are necessary as a rule to enable women to record their votes.

At the close of the poll the Presiding Officer closes and seals the ballot-boxes so that no further insertions may be made, and makes up into separate sealed packets the unused ballot papers, the "tenders votes list," and the copy of the electoral roll on which he has placed a mark against the name of each voter. He then send these packets and the boxes to the Returning Officer with a list of the number of used and unused "tender ballot" papers and ballot papers or voting tokens.

No unusual difficulties are ordinarily experienced at the polling but in one constituency at the 1925 election, objections to voters were raised by some candidates and their agents apparently in order to cause delay and dislocate the arrangements.

At least 20 days before the poll in the special constituencies the Enrolling Officer sends a ballot paper to each elector by registered post. After recording his vote the elector may either send the paper by post to the Returning Officer so as to be delivered to him before the hour when the poll is closed, or may deposit it, in person or by messenger, in a ballot box at the office of the Returning Officer during the hours fixed for the poll.

Each elector in the University constituency must have his signature, but not his vote, attested by a Magistrate or a Fellow of the University to whom he is personally known or to whose satisfaction he has been identified.

If an elector is unable through blindness or other physical disability to record his vote in the ordinary way, any Government Official above a prescribed rank, or certain non-officials of a recognised standing, may certify his incapacity and mark the ballot paper for him in his presence. Arrangements are also made to meet the case of an elector who has lost or spoiled or failed to receive his ballot paper.

Scrutiny and count of votes.

In all classes of constituency the Returning Officer, as soon as possible after the poll is over, appoints a date and place for counting the votes, and gives notice thereof in writing to all candidates and their agents. On the day fixed, the candidates, their agents and one authorised representative of each candidate may be present at the counting, which must be done by the Returning Officer or under his supervision, and no one who has been employed by a candidate for any purpose whatsoever may assist. The ballot papers have to be examined and if any are incorrectly marked or do not comply with the regulations, they must be rejected and endorsed to that effect. After the votes have been counted, the Returning Officer declares those candidates who have obtained the largest number of valid votes to be elected. He then prepares a return including a list of the candidates showing the votes, valid and invalid, given for each, and the result of his verification of the accounts of ballot papers, voting tokens, etc., sent to him by the various Presiding Officers. The packets relating to the elections remaining in his custody and all except the ballot papers or open to inspection on payment of a fee. The ballot papers may be inspected or produced only under the order of a competent Court or of Commissioners appointed to hold an enquiry in respect of an election. The packets are retained for a year and may then ordinarily be destroyed.

Election Agents and expenses.

As noted above, each candidate must, on his nomination paper, appoint an election agent who is himself eligible for election. Revocation of the appointment may be effected only in writing, signed by the candidate, and operates from the date on which it is lodged with the Returning Officer. In the event of revocation or of the death of an agent, the candidate must forthwith inform the Returning Officer, in writing, of the appointment of a new agent.

Each agent must maintain regular books of account for the entry of all items of expenditure in connection with, or incidental to, the election, as set out in Schedule III attached to the Burma Electoral Rules. Within one month, or such longer period as the Governor may allow, after the date of publication of the result of the election, each candidate or his agent must lodge with the Returning Officer, in a prescribed form, a return of all payments already made by the candidate or by any one on his behalf in respect of the election, and of all known unpaid claims. The return must be signed by both the candidate and his agent, and be accompanied by declarations in a prescribed form made by both, on oath or affirmation, before a Magistrate. If the candidate himself, owing to absence from India, is unable, within a prescribed period, to make or sign the return, it must be presented by the election agent alone, and within 14 days of his return to India the candidate must furnish a sworn declaration that the return presented by his agent is, to the best of his knowledge and belief, correct. A notice is published at the office of the Returning Officer stating when the various returns were presented, and when and how they may be examined.

Election Petitions.

A candidate or an elector may present an election petition against a successful candidate to the Governor within 15 days of the date of the receipt by the Returning Officer from that candidate of his return of election expenses ; or, if the ground of petition is that the returned candidate or his agent or any one acting with their connivance has been guilty of bribery, undue influence, or personation at the election as defined in Chapter IX-A of the Indian Penal Code, within 14 days from the date on which such candidate, agent or person is convicted of such offence. A petition may also be presented within 30 days of the receipt by the Returning Officer of the return of election expenses by an officer specially empowered by the Local Government, on the ground that by reason of the large number of cases in which undue influence has been exercised or bribery committed, the election was not a free election. In addition to impugning the election of the returned candidate, the petitioner may claim that he himself or some other candidate may be declared elected. Except when the petitioner is a Government officer, he must deposit the sum of Rs. 1,000 in cash or Government promissory notes with his application, which must contain full details of the acts or corrupt practices alleged and must be signed and verified by the petitioner in the manner prescribed for pleadings in the Code of Civil Procedure, 1908. If the petition is correct in form three persons who are, or have been or are eligible to be, Judges of the High Court are appointed Commissioners by the Governor to hold an enquiry on lines which follow as closely as possible the procedure applicable to the trial of suits under the Code of Civil Procedure. Withdrawal of the petition is not permitted if the Governor or the Commissioners consider it to be the result of an undesirable bargain. In the event of there being a difference of opinion among the Commissioners, the views of the majority prevail. The grounds on which an election may, or shall, be declared void are set out in rule 44 of the Burma Electoral Rules, and are concerned mainly with the commission of corrupt practices as defined in Schedule IV of the Rules. The Commissioners have no option but to declare the election void if their finding is either (i) that a corrupt practice materially affected the election ; or (ii) that a certain description of corrupt practice has been committed ; or (iii) that the election was not free by reason of the large number of cases of bribery or undue influence ; or (iv) that the election was effected materially by the improper acceptance or refusal of a nomination or a vote, or by failure to comply with the provisions of the Government of India Act or of any rules or regulations made thereunder. It is not obligatory on the Commissioners to declare the election void if they report that, while certain specified corrupt practices have been committed on behalf of the candidate by some one other than his election agent, they are satisfied, firstly, that the candidate and his election agent were not themselves guilty of any corrupt practice and took all reasonable means to prevent the commission of any such act ; secondly, that the practices committed were trival, unimportant, and contrary to the orders and without the connivance of, the candidate and his agent ; and, thirdly, that in all other respects the election was free from any corrupt practice on the part of the candidate or his agents. The Commissioners' report must include also a definite finding as to who is to be declared to be duly elected ; recommendations as to cost ; and, if a charge of corrupt practices has been laid, a finding as to whether such practices have

been proved, and, if so, against whom, and whether they propose that the penalties incurred by such practices should not be imposed. Orders are issued by the Governor in accordance with the report, which is published in the Official Gazette.

Working of Electoral Machinery.

The arrangements for elections have on the whole worked with remarkable smoothness. In rural areas the only matter in respect of which there was any important request for improvement was the number of polling stations. At the time of the 1922 elections there were a good many demands for extra stations and shortly before the 1925 elections the Legislative Council passed a resolution asking that throughout the country polling stations should be provided in number sufficient to obviate a journey of more than five miles by any voter. The Local Government directed district officers (with whom the selection of polling stations lies, subject to the provision of at least one station for each circle notified under section 4 of the Burma Rural Self-Government Act), to give effect to this resolution so far as practicable ; and it is believed that at the 1925 election the number of stations provod quite adequate to meet all reasonable requirements except at the oil-fields in the Magwe District, where great congestion occurred. The preparation of the electoral roll in Rangoon is the matter which has given most trouble in urban constituencies. The main difficulty arose from the fact that Electoral Rule 9 does not permit the Enrolling Officer to enter in the roll persons qualified by the payment of house rent under Clause 3(*c*)(*i*) of Schdule II appended to the Rules. In the centre of Rangoon the majority of the electors are those qualified under this clause. They do not pay capitation-tax, which is not assessed in Rangoon, nor municipal-taxes as the houses in which they live are owned by a small number of landowners who pay the taxes thereon. Hence the roll as prepared by the Enrolling Officer necessarily omits large numbers of qualified electors ; and the result is that the Revising Authority is swamped by large numbers of applications for inclusion. In 1925, though some thousands of names were added on application to the Enrolling Officer (a procedure which the Local Government has recognised as *ultra vires* of Rule 9), no fewer than 23,000 applications were made to the Revising Authority after the preliminary publication of the rolls. Their disposal entailed a postponement of the date fixed for nomination of candidates and scrutiny, though not of the date fixed for the Election. The necessary steps for the amendment of Rule 9 to obviate this inconvenience have been taken by the Local Government. It was also complained in 1922 that the Rangoon electoral rolls were not printed ; this was remedied in 1925.

Disorders at elections have been few and of negligible importance. The only case worthy of mention occurred at the oil-fields in the Magwe west general rural constituency in 1925 where, owing to election excitement among the employees, fights and stone-throwing took place and order had to be restored by the Military Police.

Difficulties occur in the preparation of electoral rolls and the identification of voters on polling day in constituencies where there are large numbers of Indians of the labouring class. The deficiencies of the electoral rolls for the Rangoon Indian constituencies was the subject of a resolution moved in the Legilative Council in March 1926. From the discussion it was evident that the rolls of 1925 were far from accurate, though much better than the rolls of 1922. The congestion at the

Magwe Oil-field in the 1925 election was partly due to delay caused by the difficulty of search of the rolls for Indian names in order to identify the voters.

Frequency of Election Petitions.

Ten election petitions were filed in connection with the first general elections. Of these one was rejected under Electoral Rule 34 (1) for failure to deposit with the petition the amount required as security for costs. The findings of the Commissioners in respect of the remaining nine established the following irregularities :—

(1) *Prome (General Urban) Constituency.*—An election agent issued posters which though they had the publisher's name, did not contain the printer's name and thus contravened Rule 8 of Part II of Schedule IV of the Electoral Rules. In contravention of Rule 6 of Part II, circulars were issued without the authority of the respondent advocating his candidature.

The Commissioner's recommended that these technical corrupt practices should be condoned under the proviso to Electoral Rule 5 (4) and reported the election valid.

(2) *Rangoon West (Indian) Constituency.*—Nil.

(3) *Rangoon East (General Urban) Constituency.*—An agent of the respondent procured personation. The election of the respondent was set aside and the petitioner declared duly elected.

(4) *Insein (General Rural) Constituency.*—The number of tokens in the ballot boxes exceeded the number of voters who voted ; a nomination paper was invalid, the proposer not having been on the voters' list : and the respondent had been guilty of a corrupt practice in hiring a taxi for his own use and placing his private car at the disposal of his election agent who was working in the election. The Commissioners recommended that the disqualification due to the corrupt practice should be removed under the proviso to Electoral Rule 5 (4) and reported the election valid.

(5) *Hanthawaddy East (General Rural) Constituency.*—Nil.

(6) *Magwe East General Rural Constituency.*—The report of the Returning Officer (on which the petition relied) referred to certain irregularities in connection with the preparation and marking of the voters' rolls and the sealing of some of the ballot boxes, but contained no ground to justify the setting aside of the election.

(7) *Kyauksè (General Rural) Constituency.*—A Presiding Officer at a polling station failed to seal unused ballot boxes. The election was reported valid.

(8) *Magwe West (General Rural) Constituency.*—Nil.

(9) *Mandalay (General Urban) Constituency.*—Nil.

There were three election petitions in connection with the second elections and the following irregularities were found proved by the Commissioners :—

(1) *Magwe West (General Rural) Con tituency.*—A polling station was closed by consent before the hour fixed ; the votes of two *bond-fide* voters was rejected by a Presiding Officer through mistake ; the Presiding Officer left a polling booth in charge of unauthorised persons while he had a

meal in an adjoining room; and a large portion of the electorate was unable to vote owing to disturbances and congestion at the polling booths. The Commissioners recommended that the eldction be declared void and a new election held.

(2) *Rangoon West (General Urban) Constituency.*—Procuration of personation by election agents occurred. The Commissioners reported the election of respondent void and recommended that a new election be held. They did not recommend that the disqualification incurred by those guilty of corrupt practices should be removed.

(3) *Katha (General Rural) Constituency.*—Technical defects occurred in the manner of making the deposit of Rs. 100 and in sending a nomination paper by post. The Commissiones reported the election valid.

The following irregularites were found proved by the Commissioners in a case arising from a bye-election :—

(4) *West Rangoon (General Urban) Constituency.*—An agent of respondent procured personation ; bribing of voters and hiring of persons to personate voters by agents of the respondent occurred ; and treating of voters by respondent and his election agents occurred. The Commissioners found the election of respondent void and the petitioner duly elected.

As a result of the finding in this case an election agent of the respondent found guilty of the corrupt practices of bribery and personation who was himself an elected member of the Legislative Council, lost his seat.

A second petition in regard to a bye-election in the Mandalay General Urban Constituency was received in November 1927, but had not been disposed of at the end of the year.

D.—Growth of Party System.

Parties within the Council.

To understand the genesis of political parties it is necessary to go back to the year 1920 when, as a result of Indian influence and the proposal of the Local Government to give Burma a reformed constitution which was considered to less advanced than the constitution given to India, the political intelligentia began to adopt a non-co-operative attitude. In October 1920 the Young Men's Buddhist Association, a religious organisation which had become the principal political organisation of the province, decided that Burmans should not take part in the elections for the Indian Council of State and Legislative Assembly. Its successor in political activites, the General Council of Burmese Associations, a more comprehensive organisation, held meetings in August and September 1921 at which further steps towards non-co-operation were taken. Finally, at a conference at Mandalay in October 1921, it decided *inter alia* to boycott the Whyte Committee (the Committee which was to report to the Secretary of State on the details of the measure of dyarchy to be granted to Burma) and "to adopt non co-operation as far as possible where it does not affect the speedy attainment of Home Rule." The words "within the Empire" were deleted from this last resolution. A resolution to boycott dyarchy was defeated at this conferece, but

only because a section of the conference was in favour of contesting seats and then abstaining from attending the Legislative Council.

But from early in 1921 when it became known that there was a likelihood of Burma being granted the same measure of political reform as had been granted to India, there had been in reality two parties within the General Council of Burmese Associations, one in favour of accepting dyarchy and the other in favour of standing out for complete Home Rule. The former party was encouraged by the lull in political agitation which occurred after the visit of the Prince of Wales to Burma in January 1922, and by the announcement in May 1922 of the details of the constitutional reforms granted to Burma.

An open split in the General Council of Burmese Associations occurred at a conference in June 1922 when, as a result of the passing of a resolution against taking part in the elections for the local bodies about to be brought into being under the Rural Self-Government Act, 1921, eight members of the executive council resigned. This step was followed by the issue of a manifesto by 21 of the leading Burmese politicians strongly opposing the decision of the conference, and was the origin of the " 21 Party, " later known as the Nationalist Party. The rest of the General Council of Burmese Associations became known as the Hlaing-Pu-Gyaw party from the names of its three titular leaders. The 21 Party consolidated its position during the summer of 1922. At the end of September it held a conference of the moderates of the General Council of Burmese Associations at which resolutions were passed advocating entrance into the reformed Council " and agitation therein, in accordance with the mandates of the General Council of Burmese Associations so long and as far as the speedy attainment of Home Rule is not prejudiced thereby "; and appointing a standing committee to nominate candidates for the Council, plan and conduct the election campaign and lay down rules to regulate the conduct of successful candidates in the Council.

On the other hand, the Hlaing-Pu-Gyaw party at meetings held in August and November 1922 decided to boycott the Legislative Council and to promote further measures of non-co-operation.

At the elections held for the first Council in November 1922 the Hlaing-Pu-Gyaw party therefore stood entirely aloof while the " 21 " or Nationalist party took part in the elections and succeeded in securing 28 out of the 79 elected members. It was the only party which came organised to the Council, and it and its adherents constituted the opposition. The opposition was almost altogether Burmese in race and completely Burmese in sympathies. It mustered a consistently voting strength of 43 elected members, and 7 other elected members usually voted with it, but they were not all present at every division.

Thirteen of the remainder of the elected members of the first Council and the eight nominated non-officials became rather loosely organised into a Moderate or Progressive party which ordinarily supported Government. But there were only 6 elected members of the Council and one nominated non-official member who, throughout its life-time, never voted against Government. Eight other elected and seven nominated non-official members usually voted with Government. The remaining 15 elected members voted sometimes with Government and sometimes with the opposition. The Progressive party gradually disappeared and no other organisation took its place. It may therefore be said that in the first Council there was no effective party organisation

on the Government side of the House so far as non-official members were concerned. Outside the opposition, members were in fact too mixed in race and sympathies to coalesce into a coherent party of any magnitude or with any settled policy.

During the period (1923 to 1925), of the first Council the Hlaing-Pu-Gyaw party maintained its non-co-operative activities throughout the country with varying intensity. But signs of dissensions in the party were visible as early as the autumn of 1923. A short lived centre party emerged in the spring of 1924 as a result of an attempt to effect a reconciliation between the Nationalist and the Hlaing-Pu-Gyaw parties. It did not command much influence or attract many adherents. At a conference of the Hlaing-Pu-Gyaw party in May 1924, however, a split on the question of a proposed campaign for non-payment of *thathameda* and *capitation* taxes was only avoided by a compromise. The failure of attempts made in several districts to refuse to pay these taxes and the prosecution of several of the most prominent leaders of the party for sedition and other offences further encouraged disintegration. A movement under two of the leaders of the party to recognise Council-entry at the next general election began early in 1925. It was temporarily abandoned owing to extremist pressure, but by the autumn of 1925 there had definitely emerged, under one of the leaders, a Home Rule section of the party which wished to enter the Council in order to break dyarchy. It was given permission to do so at a conference of the Hlaing-Pu-Gyaw party held just before the elections. A Swaraj party, related to the Indian Swaraj party, was also then formed with the same object. The elections for the second Council in November 1925 were accordingly marked by the addition of two new parties to the Council-entry section of politicians pledged to destroy dyarchy if their demands were not granted.

At these elections all the candidates classified themselves, when presenting their nomination papers to the returning officer, as Nationalists, Swarajists or Independents. As so classified the successful candidates numbered :—

Independents	45
Nationalists	25
Swarajists	9

These figures did not, however, represent the actual parties. Early in the second Council the parties and their strengths were approximately as follows :—

Independents ...	12 elected and 5 nominated members.
Golden Valley Party	12 elected and 3 nominated members.
Nationalists ...	28 elected members. ✔
Swarajists ...	5 elected members.
Home Rulers ...	11 elected members.
Non-party ...	11 elected members.

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The Nationalists, Swarajists and Home Rulers constituted the opposition. Though the Nationalists had opposed the Swarajists, and Home Rulers at the elections, the selection of ministers from the Independents (before parties had declared themselves in the Council) resulted in a compact for joint action between them and the Home Rulers and Swarajists, under which they have pledged themselves not to accept office as ministers during the life-time of the Council. The three parties therefore vote together, and are now jointly described as the People's party. The present strength of this party is 35, all elected

members: the reduction being mainly due to defections from the Nationalist party.

The Independent and Golden Valley parties were constituted after the elections. The former which now numbers 12 elected and 5 nominated members, includes mainly the Non-Burman supporters of Government and the latter, numbering 21 elected and 3 nominated members, the Burman supporters; together they form the Ministerial party.

In practice, the opposition has commanded a consistently-voting strength of 36 elected members of the Council and is usually supported by 5 other elected members, but all have not been present at every division. The Government has, including the Ministers, a consistently-voting strength of 11 elected members and has usually been supported by 13 other elected members. The remaining 14 elected members have voted without showing much preference for either side. Five of the nominated members have been consistent in support of Government and the other three almost so.

Coincidence of party with communal lines of cleavage.

In the first Council the Nationalist party was Burmese but for a slight Chinese and Zerbadi admixture and among its regular supporters there were very few of other races. It was inspired by a strong national spirit and its ruling ideal was Burma for the Burmans, in which term the indigenous races were included. It showed a strong aversion, both on racial and economic grounds, to penetration by other races, except perhaps the Chinese. These feelings were not confined to the Nationalist party: they were shared by Burmese members of all shades of opinion and were on many occasions given expression to in the Council. The only divisions in which Government secured in the Council a unanimous Burmese vote were those on the Tax on Sea Passengers and Expulsion of Offenders Bills. These measures were regarded by the Indian members as involving racial discrimination against Indians, and not a single Indian member voted for them, nor did a member of any indigenous race except the Karen voted against them. Neither the Karen nor the Indian representatives ranged themselves against any other community: members of both communities often voted in favour of the Nationalists. The Karens did not join any party and there was no Indian party as such. It may therefore be said that, though in the first Council there was considerable evidence of communal cleavage between Indians and Burmans, especially towards the end of the period of the Council, such cleavage did not operate in the case of any community to determine parties.

In the second Council there are more distinct indications of the influence of communal considerations between Indians and Burmans in the formation of parties. In the two wings of the Ministerial party the Burman and Non-Burman supporters of Government are roughly segregated; there is no Indian member in the Golden Valley party; and the Indian members of the Council have accorded Government a much greater measure of support than in the first Council. But there is no clear-cut organisation on communal lines. One prominent Indian is a member of the People's party and several Indians often support it. As in the first Council, the Chinese element tends to identify itself with the indigenous races, and the Karens, only one of whom has joined a party, have not voted in unison either among themselves or with any particular party.

Parties in Constituencies.

Parties have not originated in the constituencies. Political organisations of provincial scope, formed for the purpose of altering the constitution, have been the source of the opposition parties and have imposed their organisation and activities on the constituencies from above rather than deriving them from below. To these Central organisations, not to parties, the village associations owe their existence and allegiance. The ministerial parties in the second Council were formed after the elections and were unknown to the electors : probably they are still little known. In the constituencies political activities are not on parliamentary lines but are governed by the crude question of foreign rule ; and they are inspired not by parties in the Council but by the organisations outside the Council. The choice of the electors is made partly with reference to this dominant question and partly with reference to the personal qualities and local influence of the candidate, irrespective of the political opinions.

Party Organisation, etc.

In the first Council the Nationalist party was organised and coherent. The organisation of the Progressive party during its existence was much looser and no great degree of coherence was attained. In the second Council the People's party on account of its containing three parties, not altogether consistent in their views regarding political methods is not so rigid in its organisation as the Nationalist party was in the first Council, nor is the Nationalist party so coherent as it was. There have been defections from it and some of its members are not consistent in their voting. Organisation has improved on the Ministerial side though in both the Independent and the Golden Valley parties it is still inferior to that of the opposition parties.

In the constituencies party organisation as such cannot be said to exist. The local political associations are not the product of the Council parties but of the central associations outside the Council.

Political Programmes.

Detailed programmes of the proposed activities of parties do not appear to be formally drawn up or issued. But at election times newspapers supporting parties state their policies with reference to constitutional reform and connected subjects, and sometimes a paper is originated for the purpose. Thus in the autumn of 1925 a newspaper known as the "Swarajist Special Bulletin" was started to explain and advocate the policy of that party in entering the Council. At the same time a paper called the "Nationalist Bulletin" was issued temporarily to set forth the aims of the Nationalist party. Manifestoes stating their policies are also freely issued by candidates for election.

Party Funds.

It is believed that when the Nationalist party was first formed it was not in possession of any party funds, that members of it paid their own expenses in contesting seats, and that postal expenses, etc., were met by casual subscriptions. In the second Council attempts were, it is understood, made to establish a fund for the People's party by inviting subscriptions from its members, first at Rs. 10 per annum and later at Rs. 50 per annum ; and subsequently by inviting donations of Rs. 100 ; but that subscription was not general and the party is now devoid of funds. The Golden Valley party appears to be financed in the case of necessity mainly by its leader; and it is understood that the Independent party has no fund and that the Swarajist and Home Rule parties have no separate funds.

Electoral Organization.

There is, so far as is known, no electoral organisation in constituencies. The preparation of the rolls is left to official agency and the entry of additional names to the individuals concerned.

Promotion of Press Organs.

Below is a list, so far as known, of the Burmese newspapers supporting the various parties in the Council :—

Name of Newspaper.	Language	Daily, etc.	Circulation.	Party supported.
Aung Myanma News ...	Burmese	Tri-Weekly	1,500	Golden Valley Party.
Star of Burma ...	Do.	Bi-Weekly	423	
			278	
Truth or Thitsawaddy ...	Do.	Tri-Weekly	1,300	
Burmese Cinema ...	Do.	Weekly	2,500	Independent Party.
Burma Commercial Adviser.	Do.	Bi-Weekly	300	
Burma Patriot ...	Do.	Do.	1,200	
			600	
New Burma	English	Tri-Weekly	1,050	Nationalist Party.
New Light of Burma ..	Burmese	Tri-Weekly, Daily.	2,000 2,500	
The Sun	Do.	Daily, Tri-Weekly, Monthly.	3,000 950 1,400	
Young Burma ...	Do.	Weekly	1,500	
Bandoola Daily News ...	Do.	Daily	4,000	Swaraj and Home Rule Parties.
Bandoola Journal ...	Do.	Weekly	3,500	
Dee Dock ...	Do.	Do.	2,000	
Independent ...	Do.	Do.	1,200	
Rakhine Wunthanu Times	Do.	Do.	300	
The Nation ...	Do.	Do.	1,500	

It is understood that the papers supporting the Golden Valley, Nationalist, Swaraj and Home Rule parties are from time to time subsidized by various members of the parties. None of the Burmese vernacular papers is in a strong financial position.

"Truth or Thitsawaddy" is owned by a member of the Golden Valley party ; "Young Burma" is owned by a member of the Nationalist party ; New Burma" is edited by another member of that party.

Among newspapers other than Burmese, the "Burma Review" is edited by the member for the Anglo-Indian constituency, and the "Rangoon Daily News," the "Burma Tribune" and "Karmika Patrika" are owned by members of the Independent party.

Party leaders : their policies and adherents.

In the first Council the leaders of the Nationalist party were U Maung Gyde, member for Toungoo South, U Pu, member for Yamèthin South, and U Ba Pe, member for East Rangoon. All had been members of the Executive Council of the General Council of Burmese Associations and had seceded with the "21" in June 1922. U Maung Gyee was selected as Education Minister and held office throughout the period of the first Council. U Pu was Forest Minister from November 1924 until the end of the Council and U Ba Pe was Deputy President of the Council. The opposition in the Council was led by U Pu until he became Minister and afterwards by U Ba Pe. The leaders of the Progressive party in this Council were Mr. O. de Glanville, member for the European constituency, and Mr. L. Ah Yain, member for West Rangoon.

The Council afforded the somewhat unusual spectacle of opposition by a party to a government on which its own leaders were ministers.

U Maung Gyee was defeated at the election for the second Council and the Nationalist party has been led by U Pu who retained his seat in Yamèthin South but ceased to be Minister. U Pu (known as Tharrawaddy U Pu), member for Toungoo South, is the leader of the Home Rule party and U Paw Tun, member for Yamèthin North and Deputy President of the Council, of the Swaraj party. The Hon'ble Mr. O. de Glanvilee, after leading the Independent party, became President of the Council in February 1927 and the party is now led by the Hon'ble L. Ah Yain, member for the Chinese Chamber of Commerce and Forest Minister. The leader of the Golden Valley party is Mr. Keng Beng Chong, member for West Rangoon. The policies of the opposition parties and their leaders differ only as to degree and method. The dominant ideal of all is, as has already been said, Burma for the Burmans. Constitutionally they are eager for self-government. The Nationalist party entered the first Council to promote progress in this direction by working the reforms : in the second Council it pledged itself to joint action with the Swaraj and Home Rule parties whose object is to wreck dyarchy, and in March 1926 it supported budget cuts which, if carried, would have had the effect of abolishing ministers. It is the desire of all opposition parties that ample facilities should be afforded for the education of Burmans so as to fit them for advance in all spheres: that the public services and public bodies should be manned by Burmans: that indigenous economic and industrial development should be fostered and the economic condition of the masses improved; that foreign exploitation should be curtailed and posts in the services for which Burmans are not yet fitted reduced; that funds should be diverted from " law and order " departments to " nation-building " departments, and that money should be spent in providing credit facilities for agriculturists rather than on buildings and roads. Theoretically the Council should have paid particular attention to the administration of the transferred departments. But there has been comparatively little action in this direction otherwise than in pursuit of the foregoing objects. In Education the main achievement has been the enactment of the University (Amendment) Act of 1923 which increased the number of constituent colleges of the Rangoon University, admitted affiliation, reduced the powers of the Chancellor and Senate and enlarged and popularised the Council and increased its powers. In Excise, frequent resolutions have been brought in favour of prohibition notwithstanding the patent impossibility of enforcing it, but this policy has not yet been imposed on the Ministry. In co-operation action has been in the direction of diminished insistence on the efficiency of societies. In Forests, there has been some slight pleasure in the direction of the relaxation of rules but no attempt to alter the general policy. Similarly there has been little interference in matters of policy with the Public Health or Medical Administration, or with the administration of Fisheries, or with the Civil Veterinary or Agricultural Departments. In contrast with this, reserved subjects have been given much attention. The Police administration has been the object of constant and generally hostile criticism, especially in the first Council and in its relation to political agitation. There has been much pressure to prevent or mitigate the application of the law to political offenders and to hinder Government in dealing with the unlawful or subversive

activities which have resulted from political agitation. In the Land Revenue administration there have been sustained efforts to abolish capitation and *thathameda* taxes in pursuance of the general opposition view that, not only should new taxation be resisted, but existing taxation reduced. Efforts have also been made to limit the rights of Government in land, to promote the claims to land of the representatives of the Buddhist religion and to increase greatly the issue of agricultural loans. In Village administration, which in Burma is a peculiarly important branch of Government, the objects of the opposition have been to substitute popular for executive control by making the appointment and removal of headmen subject to the vote of the villagers, reducing the powers of headmen and vesting powers in elected Village Committees; to reduce communal responsibility; and to remove or relax other restrictions and objections.

There have been many attempts, in several instances successful, to introduce a popular element in the machinery of administration of both transferred and reserved departments, whether in the form of Boards and Committees with advisory or even executive powers, or by the representation of the Council on *quasi*-executive bodies, or by the extension of trial by jury

The ministerial parties have not been actuated in common by any definite forward policy. Their general attitude has been support of law and order, the maintenance of administrative, educational and economic principals and standards, and opposition to extravagance. The Burmese members of these parties have shared the general aim of the opposition parties, but have been in favour of gradual advance on more conservative lines. Members of other communities as a rule have also sympathised with such an advance, but have endeavoured to make it compatiable with the interests of their communities and have defended these interests when they appeared to be attacked. The chief advocate of the claims of the labouring classes has been one of the Indian members.

Ministers selected from the opposition have been cautious in the practical application to the administration of the policy of their party. They have adopted the current policy of the department concerned as substantialy suitable and have been conservative in their modifications of it.

E.—Working of the Legislative Council.

Powers and restrictions thereon in respect of—
(i) Questions.

The restrictions of the power of asking questions in the Legislative Council and the means of exercising the power and giving effect to the restrictions are described in Burma Legislative Council Rules 7 to 10 and Burma Legislative Council Standing Orders 27 to 38.

Questions may not be asked in regard to any matter affecting relations with a foreign State or a Prince or a Chief under the suzerainty of His Majesty; or relating to the affairs of the administration of the territory of such Prince or Chief; or under adjudication by a Court of Law; or relating to the "backward tracts" save with the sanction of the Governor. The President of the Council is bound to disallow any question clearly within these restrictions; in case of doubt the decision of the Governor as to whether the question is within the restrictions is final. The President is also bound to disallow questions, except as to matters of fact, in matters the subject of controversy between the

Governor-General in Council or the Secretary of State and the Local Government. He may disallow questions relating to matters not primarily the concern of the Local Government, questions which abuse the right of questioning or are calculated to obstruct or prejudicially affect the procedure of the Council, and questions which do not satisfy the prescribed conditions as regards contents and form. These conditions rule out questions, which as regards form, are not merely requests for information, or are hypothetical, or ask for an expression of opinion, or are of excessive length ; and questions which as regards content, bring in names or statements except for the purpose of making the question intelligible, or contain statements by the questioner for the accuracy of which he does not make himself responsible, or contain arguments, inferences, ironical expressions or defamatory statements or refer to private character or conduct. No discussion in Council as to the admissibility is allowed.

The usual notice required for a question is ten days, but the President may allow shorter notice with the constent of the member to whom the question is addressed. A question, if addressed to a Member of the Government, must relate to the Public affairs with which he is officially connected or to a matter of administration for which he is responsible and, if addressed to a non-official member, must relate to a matter connected with the business of the Council for which he is responsible. If a member desires an oral answer he prefixes an asterisk to his question, but an oral answer need not be given if the member is not present to ask the question or if it is not reached in the time allowed for question. Though a question on the list is not put, the President may on the request of any member direct that an answer be given to it. Any member may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given.

(ii) Resolutions.

The restrictions and procedure in regard to resolutions are defined in Burma Legislative Council Rules 20 to 24 and in Burma Legislative Council Standing Orders 63 to 77. As in the case of questions, resolutions may not be moved in regard to any matter affecting relations with a foreign State or a Prince or Chief under the suzerainty of His Majesty ; or relating to the affairs or the administration of the territory of such Prince or Chief ; or under adjudication by a court of law ; or relating to "backward tracts" save with the sanction of the Governor. The president of the Council is bound to disallow any resolution clearly within these restrictions ; in case of doubt the decision of the Governor whether the resolution is within the restrictions is final. The Governor may disallow a resolution on the ground that it cannot be moved without detriment to the public interest or that it relates to a matter which is not primarily the concern of the Local Government. The President may disallow a resolution which is not clearly or precisely expressed or does not raise a definite issue, or which contains arguments, inferences, ironical expressions or defamatory statements or refers to the conduct or character of persons except in their official or public capacity. An order disallowing a resolution cannot be discussed in Council.

Notice to move a resolution must be given at least 15 days before the commencement of the session at which it is to be moved, but the President may, with the consent of the member of Government concerned, permit shorter notice.

When a resolution has been moved in the Council, no resolution or amendment raising substantially the same question can be moved within one year ; when a resolution has been disallowed or withdrawn by leave of the Council, no resolution raising substantilly the same question can be moved during the same session.

An amendment which would not have merely the effect of a negative vote may be moved to a resolution, if two clear days' notice before the date fixed for discussion of the resolution has been given. If not, the objection of any member to the moving of the amendment prevails unless the President permits it to be moved. Resolutions or amendments once moved cannot be withdrawn except by leave of the Council.

(iii) Motions of Adjournment.

Under Burma Legislative Council Rules 11 and 12 a motion for the adjournment of the business of the Council for the purpose of discussing a definite matter of urgent public importance may be made with the consent of the President, provided the matter is one of recent occurrence on which a resolution could not be moved, that it has not been already discussed in the same session or previously appointed for consideration, and that it has not been a subject of a previous notice of motion. Not more than one such motion can be made at the same sitting of the Council and not more than one matter can be discussed on the same motion. Under Rule 22(2) the Governor may disallow a motion for adjournment, notwithstanding the consent of the President, on the ground that it cannot be moved without detriment to the public interest or that it relates to a matter which is not primarily the concern of the Local Government. Leave to make a motion for adjournment must be asked for immediately after questions ; and, if objection is taken by any member and less than 20 members rise to support the motion, leave is not granted. If leave is granted, the motion is taken at 4 p.m. ; and if the debate is not concluded at 6 p.m. it terminates and no question is put.

Without the sanction of the Governor, motions for adjournment cannot be made in respect of the "backward tracts."

(iv) Other motions.

Under Burma Legislative Council Rule 12A, a motion of want of confidence in a Minister or disapproving his policy may not be made except with the consent of the President and the support of at least 34 members of the Council. The support of at least 20 members of the Council is required under standing order 87 if objection is taken to a motion for leave to amend the Standing Orders. If 20 members rise to support the motion, the amendments are at once referred to a Select Committee.

It is provided by Legislative Council Rule 24A that, except with the consent of the President and the Member of Government concerned, matters of general public interest cannot be discussed otherwise than by resolution. A motion for that propose is also governed by the same restrictions as regards subject and disallowance as a resolution.

(v) Legislation.

The powers of the Council in regard to legislation are laid down in sections 72-D, 72-E, and 80-A to 84 of the Government of India Act. There is no power to make any law affecting an act of Parliament or to legislative for "backward tracts." The previous sanction of the Governor-General is is required to the alteration or repeal of any provision of an act of the Indian Legislature passed after the commencement of the Government

of India Act, 1919, if the former act provides that such sanction is necessary ; and also to the alteration or repeal of any provision of certain Scheduled Acts passed before the commencement of the Government of India Act, 1919. The same sanction is required to any law affecting the legally reserved powers of the Governor-General in Council, or regulating any central subject or any provincial subject declared by rule to be subject to legislation by the Indian Legislature. or affecting foreign relations or the armed forces, or affecting the public debt of India or the central revenues, or imposing a new tax other than certain scheduled taxes. The previous sanction of the Governor is required to any measure affecting the public revenues or imposing any charge thereon.

When a Bill has been passed by the Council, the Governor may withhold his assent and in that case the Bill does not become an Act. If he does not do so, he is in certain cases bound and in other cases permitted to reserve the Bill for consideration of the Governor-General if it contains provisions in respect of which it has not previously been sanctioned by the Governor-General. He may also return the Bill, with any amendments which he may recommend, to the Council for reconsideration.

If the Governor assents to a Bill, it becomes an Act ; but the Act is not valid without the assent of the Governor-General and may subsequently be disallowed by His Majesty in Council. The Governor-General may also reserve an Act ; and in that case it does not become valid without the assent of His Majesty in Council.

The Governor may stop further proceedings in regard to any proposed legislation in the Council on certification that it affects safety or tranquillity. Moreover, when the Council has refused leave to introduce or failed to pass, in a form recommended by the Governor, a Bill relating to a reserved subject, the Governor may certify that the passage of the Bill is essential for the discharge of his responsibility for the subject and the Bill then becomes an Act. Such an Act is not valid without the assent of His Majesty in Council after being laid before both Houses of Parliament ; unless, in a state of emergency, the Governor-General signifies his assent subject to disallowance by His Majesty in Council.

Further provisions to facilitate the passage of Government Bills are contained in Burma Legislative Council Rules 20B and 20C. When the Council has passed a dilatory motion in respect of a Government Bill or has refused to take it into consideration or refer it to a Select Committee or pass it, the Governor may recommend that the Bill be passed in a particular form and such a recommendation has the effect of converting the Bill into a new measure which may be introduced and dealt with in the Council afresh.

No dilatory motion can be made or put to the Council in connection with a Bill relating to a reserved subject in respect of which a recommendation has been made by the Governor under section 72E of the Government of India Act without the consent of the member in charge of the Bill ; and the member has liberty to move amendments necessary to bring the Bill into the form recommended.

(vi) The Budget.

Section 72D(3) of the Government of India Act makes expenditure under certain heads non-votable by the Council, and expenditure relating to " backward tracts " is also non-votable. Under section 72D(2) the Budget control of the Council over votable expenditure is limited by the powers of the

Governor to nullify refusal or reduction of a demand by certification that the expenditure is essential to the discharge of his responsibility for a reserved subject, and to authorise, in cases of emergency, expenditure necessary for safety or tranquillity or the carrying on of any department ; and by the vesting in the Governor of the sole power to propose appropriation. The procedure of the Council in dealing with a Budget is governed by Burma Legislative Council Rules 25 to 32 and Burma Legislative Council Standing Orders 78 to 80. The form of the Budget is at the discretion of the Finance Member subject to the conditions that a separate demand shall ordinarily be made in respect of the grant proposed for each department of the Government and that, so far as possible, demands affecting reserved and transferred subjects shall be kept distinct. No discussion of the Budget takes place on the day of its presentation to the Council. There are two subsequent stages. The first is a general discussion of the Budget as a whole and of questions of principle involved therein, on a day fixed and during a time allotted by the Governor. At this stage no motion may be made or vote taken. The second stage is the discussion and voting of the demands for grants during a period allotted by the Governor of not more than twelve days, of which not more than two can be allotted for the discussion of any one demand. No motion for appropriation can be made except on the recommendation of the Governor, nor can any motion be made to increase or alter the destination of a grant. Two days' notice are required of a motion to reduce any grant or to omit or reduce any item in a grant. No motion may be made in regard to action by the Local Government or the Governor in certifying or authorising expenditure under section 72D(2) (*a*) or (*b*)of the Government of India Act.

Demands for excess grants, and for supplementary or additional grants (which may include grants, in respect of demands which have been previously reduced or refused), are presented to the Council and are dealt with in the same way as original demands for grants.

Particulars are given below of the various Standing Committees.

Standing Committees.
(1) Finance Committee.

The Finance Committee is constituted under Burma Legislative Council Standing Order 81 for the purpose of advising the Finance Dpeartment in such matters at it may refer to the Committee for opinion. It consists of the Finance Member, who is the Chairman, eight members elected by the non-official members of the Legislative Council and three members nominated by the Governor. The Finance Department ordinarily refers to the committee for advice proposals involving non-recurring new expenditure of Rs. 20,000 or more, or recurring new expenditure of Rs. 5,000 per annum or more (unless such proposals have been sanctioned by a board or other authority in exercise of power conferred by the Finance Department under Devolution Rule 45 or relate to grants or contributions made year after year which are not being increased) ; proposals involving increased expenditure or any new principle or departure from established policy of expenditure ; any important loan proposals ; the budget proposals prepared by the Finance Department ; demands for grants (original, supplementary or additional); reappropriations between major heads of account : and proposals for modifying the bases of taxation.

An administrative department of the Government has the right to depute an officer to support its proposals before the Committee. The proceedings of the Committee, which ordinarily meets once a month,

are by way of informal discussion. The minutes of the proceedings are presented to the Legislative Council and printed as appendices to its proceedings. They are also circulated to the members of the Council.

(ii) The Committee on Public Accounts.

The Committee on Public Accounts is constituted under Burma Legislative Council Rule 33 for the purpose of dealing with the Audit and Appropriation accounts of the province and such other matters as the Finance Department may refer to it. It consists of the Finance Member who is the Chairman, eight members elected by the non-official members of the Legislative Council and three members nominated by the Governor. The main functions of the Committee are set out in Burma Legislative Council Rule 34 which is reproduced below :—

"(1) In scrutinising the audit and appropriation accounts, the Committee will satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by the Council.

(2) It shall be the duty of the Committee to bring to the notice of the Council—

(i) every reappropriation from one grant to another grant.

(ii) every reappropriation within a grant which is not made in accordance with the rules regulating the functions of the Finance Department or which has the effect of increasing the expenditure on an item the provision for which has specifically reduced by a vote of the Council ; and

(iii) all expenditure which the Finance Department has requested should be brought to the notice of the Council."

The functions of the Committee are not, however, confined to the matters mentioned in this rule. Those which they exercise in practice are described in Rules 73 to 79 and Appendix E of the Burma Budget Manual. The Accountant-General's Report on the Audit and Appropriation Accounts is laid before the Committee when received from the Accountant-General, and also the remarks of the Auditor-General, thereon. This Report contains notice of financial irregularities in regard to which the Local Government, has passed orders in the Administrative Department concerned and may, with the special sanction of the Local Government, include cases of financial irregularity in which the Local Government has not passed orders. The Finance Department may also refer any case of financial irregularity to the Committee at any stage and it does refer any serious case in respect of which either it or the Audit Department may consider that adequate executive action has not been taken. The Committee also takes cognisance of all cases brought to its notice by the Finance Department in which the regularity or propriety of any expenditure is in question; and the Finance Department may consult it regarding any matter germane to its functions including, for example, whether an established policy should be applied to any particular case of proposed expenditure.

In dealing with any matter under its consideration, the Committee has been given power to examine Secretaries to Government and Heads of Departments and to require any other officer to give evidence regarding any matter of which he has special or individual knowledge. In considering cases referred to it by the Finance Department it may call for such further information as it may require. In dealing with the Accountant-General's report on the Audit and Appropriation Accounts it is empowered to obtain, through the Finance Department, any infor-

mation it may desire regarding points brought to notice in the report and, if necessary, the explanations of the responsible officer or officers. If it desires to question or examine any officer, arrangements are made accordingly.

In regard to matters reported to the Committee or brought to its notice by the Finance Department the Committee is required and empowered to advise the Legislative Council as to the action which it considers the Council should take whenever action by the Council is involved : and, when action by Council is not involved, it is incumbent on the Finance Department to take such action as may by rule or otherwise be required on the Committee's recommendations.

The recommendations of the Committee on the Accountant-General's Report on the Audit and Appropriation Accounts are, when complete, embodied in a Report which is laid before the Legislative Council by the Finance Member with the intimation that it will be taken into consideration on some suitable future date. On the date no motion is moved, but the Council has a full opportunity to discuss the report. Thereafter a resolution is issued in the Finance Department dealing with the Report of the Committee and the Report of the Accountant-General on the Audit and Appropriation Accounts and containing the orders passed by the Local Government.

Meetings of the Committee are ordinarily held monthly and its proceedings are by way of informal discussion. Membership of the Committee was at first for the financial year, but is now for the duration of the Council.

(iii) The Communications Board and the Roads and Waterways Committees.

(3) The Communications Board is the successor of the pre-Reform Standing Advisory Committee for the development of communications which was appointed in 1916 and reconstituted with some change of functions in 1920. The Board was established in November 1923, and had three committees in order to deal with (1) roads, (2) railways and (3) waterways. The Railways Committee owed its creation to the fact that, at the time the Board was established, the Local Government owned certain railways under construction. These were taken over by the Government of India (Railway Board) and the Committee was therefore discontinued. The Board as now constituted [Public Works Department (Communications), Resolution No. 1177-41CC.-1, dated the 21st March 1927] consists of 23 members, of whom 16 are elected by the non-official members of the Legislative Council, 5 are nominated by the Governor and the remaining two are the Finance Member and Forest Minister. The Finance Member is Chairman. Elected and nominated members hold office for the life time of the Council. The functions of the Board are to assist Government in, shaping its policy for the development of communications, to scrutinise or to initiate projects in pursuance of that policy and to accord financial sanction, under the power conferred on it by the Finance Department under Devolution Rule 45, to all major projects approved by it. This power is subject to the proviso that the decision of the Board is concurred in by the Finance Member. The sanction accorded by the Board is for a specified amount in the case of each project. The list of new works which it is proposed to include in the provincial estimates of the following year is referred to the Board for approval. Meetings of the Board as a whole are not convened except to consider such matters as in the opinion of the Local Government are

of sufficient importance to be placed before it. For the ordinary discharge of its functions it is divided into two committees :—

(1) The Road Committee.

(2) The Waterways Committee.

The Forest Minister is the Chairman of the Roads Committee and the Finance Member of the Waterways Committee ; and each Committee contains 12 members, including the Chairman of whom eight are selected by the Governor from the elected members of the Board. The Roads Committee meets monthly if there is business and the Waterways Committee when business arises.

A Burma Rivers Conservancy Board, on which the Council is not represented, also advises Government on all matters concerning the conservancy of rivers ; and projects for the improvement of existing waterways as means of communication or for the construction of new waterways to serve as means of communication, are dealt with by it either before or after they have received the approval of the Waterways Committee, as the Finance Member may decide.

(iv) The Buildings Committee.

The Buildings Committee was first established in August 1924 to relieve the Finance Committee of the work of dealing with individual projects for the construction of buildings. As now constituted [Public Works Department (Works) Resolution No. 1625—690-Works, dated the 21st March 1927], it consists of 12 members, of whom eight are elected by the non-official members of the Legislative Council, one is nominated by the Governor on the advice of the Forest Minister, and the remaining three are the Minister in charge of Public Works, the Finance Member and the Chief Engineer, Buildings and Roads, who is Secretary. The Forest Minister is Chairman. The members hold office during the lifetime of the Council. The Committee meets monthly. Its functions are as follows :—

All building projects for new construction or additions and alterations to existing buildings, of which the estimated cost exceeds Rs. 10,000 are placed before the Committee by the administrative department of Government concerned. In the case of buildings costing Rs. 20,000 and over, a separate explanatory memorandum is prepared for each project, but buildings costing between Rs. 10,000 and Rs. 20,000 are merely entered in a list. The reference to the Committee is held to constitute administrative approval. The Committee is authorised by the Finance Department under Devolution Rule 45 to accord financial sanction to the projects approved by it. This power is subject to the proviso that the decision of the Committee is concurred in by the Finance Member. The sanction accorded by the Committee is for a specified amount in the case of each project. Members of the Committee are at liberty to criticize projects either from the point of view of accommodation or of design or of cost. If the Committee is not satisfied of the necessity of erecting a particular building it is authorised to remit the project for further justification. The list of new works which it is proposed to include in the provincial estimates of the following year is referred to the Committee for approval.

(v) The Local Government Advisory Board.

The Local Government Advisory Board was constituted in Department of Local Government Resolution No. 300-U24, dated the 23rd August 1924 in order to bring the members of the Legislative Council and the general public into closer touch with the administration.

The Board consists of the Minister in charge of Local Government, who is President, six members of the Legislative Council elected by the non-official members of the Council for its duration and four members nominated by the Ministry for one year. The minimum number of meetings held in a year is three and the President may convene other meetings as necessary. The duty of the Board is to advise the Minister on such matters concerned with the administration of Municipalities, Notified areas, District Councils, Circle Boards, School Boards and Hospital Committees as are referred to it for opinion. The proceedings of the Board are confined to the agenda and any request for further information is dealt with under the orders of the Minister.

(vi) The Public Health Board.

(6) A Public Health Board had existed from July 1922 but was reconstituted under Department of Public Health Circular No. 32, dated the 27th August 1924. The Board consists of the Minister for Public Health, who is President ; five *ex-officio* members, namely, the Inspector-General of Civil Hospitals, the Chief Engineer, Roads and Buildings, the Director of Public Health, the Superintending Engineer, Public Health Department, and the Secretary to Government, Department of Public Health ; six members of the Legislative Council elected by non-official members of the Council (of whom two represent the waterless tracts of the dry zone) and two members nominated by the Minister. The elected members hold office for the duration of the Council and the nominated members for one year. The functions of the Board are both advisory and administrative. In its advisory capacity it assists Government in all important projects and problems, and also local authorities. It is ordinarily consulted regarding any public health grants which Government itself proposes to make. It may also be consulted as a co-ordinating agency in respect of maternity and child-welfare work either by Government or private societies. In its administrative capacity it distributes the funds placed by Government at its disposal for contributions to public health projects, sees that the funds are properly utilized and expended and calls for reports on progress made. It has power to initiate projects for works and place them before local authorities ; and, if not satisfied with a local authority's action on its recommendations, it reports the case for the orders of Government. It can also address local authorities on the deficiencies of their administration in regard to public health and report to Government thereon. It maintains a programme of public health projects and makes local investigations by committees formed of its own members and other persons nominated by it. Financially it is empowered to make grants within its sanctioned allotment, subject to a limit of Rs. 1 lakh a year for each project, and to accord administrative approval to projects of which the estimated cost is not greater than Rs. 2½ lakhs. No sanitary projects costing more than Rs. 25,000 can be initiated by any local authority without the approval of the Board.

(vii) The Education Advisory Board.

The Education Advisory Board was constituted by Department of Education Resolution No. 131Q26, dated the 2nd March 1926. It consists of the Minister in charge of Education, who is President, six members of the Legislative Council elected by non-official members of the Council for its duration, and four members nominated by the Ministry for the same period. The minimum number of meetings

during any year is three and the President may convene other meetings as necessary. The duty of the Board is to advise the Minister on such matters connected with educational administration as are referred to it for opinion. The proceedings of the Board are confined to the agenda and any request for further information is dealt with under the orders of the Minister.

Exercise of its powers by the Council.

(a) Sessions and attendance.

The numbers of sessions and sittings of the first Council and of the second Council up to the end of 1927 (the period dealt with in this report) were as follows :—

FIRST COUNCIL.

	Sittings.
First session (February and March 1923) ...	13
Second session November and December 1923, March and August 1924.)	27
Third session (February and March 1925) ...	14
Fourth session (September 1925)	7
Total ...	61

SECOND COUNCIL.

First session (December 1925)	3
Second session (February and March 1926) ...	17
Third session (August and September 1926) ...	7
Fourth session (January and February 1927) ...	17
Fifth session (February 1927)	1
Sixth session (July 1927)	6
Seventh session (December 1927)	2
Total ...	53

In the first Council 59 per cent of the nominated and elected members attended on the average at divisions and in the second Council 64 per cent. The figures for elected members only are 58 and 62 per cent. In the first Council two elected members and in the second one elected member, all from the Arakan Division, did not take part in any division. The average number of officials voting in the first Council was 14·9 and in the second Council 15·5.

(b) Questions.

The following shows the number of questions up to the end of 1927 :—

Number of Sessions	11
Number of questions of which notice was given ...	2,520
Number of questions disallowed by the President ...	362
Number of questions asked and answered ...	1,906

Many questions were allowed, but were not actually asked owing to the absence of the members concerned. Of the questions asked 45 per cent were on maters of general scope, 48 per cent on local matters and 7 per cent on personal matters. Thirty-five per cent were on matters of policy and 65 per cent on matters of administration. Nearly 2 per cent of the questions related to central subjects ; the balance was equally divided between reserved and transferred subjects. Four per cent referred to matters arrising out of political agitation and 9 per cent involved racial or religious considerations. Eleven per cent related to the services. In the second Council there was a greater tendency to raise personal matters and a less tendency to raise racial issues than in the first Council : more questions were asked on transferred than on reserved subjects, but this was reversed in the second Council.

The right of asking questions has been freely used to obtain not only information on particular points, but masses of statistical and other general information, the preparation of which has often involved much expenditure of time and trouble. In some cases Government has refused the information on the score that its value was not commensurate with the labour of furnishing it.

A great many questions were, of course. asked not for the purpose of obtaining information but to ventilate supposed grievances and suggest measures of redress, to make public any action by Government or its officers thought or suspected to be irregular, and to advocate administrative measures which appealed to the questioner. There have been instances of questions being used to urge the claims of individuals and of members of the services.

(c) Resolutions—(i) Number moved.

The following table gives statistics of resolutions up to the end of 1927 :—

Resolutions.

1	2	3		4	5	6			7	8	9
Number of sessions.	Number of Resolutions of which notice given.	Number of Resolutions disallowed by		Number of Resolutions which found a place in the ballot.	Number of Resolutions actually moved.	Number of Resolutions adopted by Council.			Number of Resolutions *not* adopted by Council.	Number of Resolutions withdrawn.	Talked out.
		(*a*) President.	(*b*) Governor.			(*a*) Accepted by Government in original or modified form.	(*b*) In which Government was neutral.	(*c*) Opposed by Government.			
11	427	51	15	220	120	22	9	9	48	31	1

Details regarding the resolutions which were moved in the Council are contained in Appendix III. Fifteen per cent of the resolutions of which notice was given were disallowed ; of the balance, 61 per cent found a place in the ballot and of these 55 per cent were moved. Two-thirds of the resolutions moved were lost or withdrawn and, of the one-third carried, only 9 were opposed by Government. The action taken by Government on the resolutions carried against it is set out in Appendix IV.

(ii) Resolutions relating to law and order generally.

The first resolution moved in the reformed Council was a recommendation to Government of the desirability of appointing a committee consisting of both officials and non-officials to enquire into the causes of violent crimes in villages and to report as to what practical measures the Government should take for the prevention of these crimes. It was the only resolution moved in either the first or second Council to promote the enforcement of law and order. The remaining resolutions in the first Council affecting the subject generally were concerned with criminal procedure, and advocated the extension of the jury system to large towns, trial by jury of session cases and the prohibition of the appearance of Government prosecutors for the defence in criminal cases.

In the second Council there were lost on division three resolutions affecting the enforcement of law and order by means of village administration. One was to make the appointment of headman purely elective and to cause him to be removed on the complaint of not less than two-thirds of the electors of his village tract. The second was to prevent enquiry by a Committee appointed by Government as to the necessity of the use by headmen of stocks for confining dangerous criminals under arrest who have to be kept in the village during the night or for the restraint of intoxicated persons. The third was to cancel a communal fine imposed on a village under section 13-A of the Village Act for taking no steps to prevent the escape of a criminal who had in the village cut down a Sub-Inspector of Police and wounded another policeman.

As a means of preventing judicial corruption, a resolution was adopted to impose on judges and magistrates the duty of taking a daily oath to administer justice without being swayed by personal motives, anger, fear, or wilful ignorance. Government adopted a neutral attitude on this proposal, which was carried without a division.

(iii) Resolutions relating to law and order in relation to political agitation.

A considerable number of resolutions of which the discussion was generally prolonged and sometimes acrimonious affected the enforcement of law and order in regard to political agitation and political offenders. Early in the first Council an Indian member proposed a general amnesty to political prisoners in view of the new era inagurated by the Reforms. The Home Member undertook on behalf of Government to release all those whose conduct in jail had been good and who promised not to take part in any political movement during the remainder of their sentences, but this concession was not accepted. An amendment which left the number of prisoners to be released to the discretion of Government was accepted by Government and carried unanimously.

In November 1923 a resolution was moved to cancel a notification extending the Criminal Law Amendment Act to two districts in which there had arisen secret political associations called *Bu Athins*. It was explained on behalf of Government that members of these associations had sworn an oath not to co-operate with Government or give evidence against any member who had broken the law ; and that the association had adopted assault, mischief and other forms of intimidation to induce others to join them, to hamper the investigation of crime and to prevent the payment of taxes. Instances of these activities were described. The opposition questioned the right of Government to act on the enquiries of its executive officers and claimed that all the evidence relating to the associations should be placed before it or that a mixed committee should be appointed to enquire into the existence, conduct and activities of the associations. The resolution was defeated only by the casting vote of the President.

On the 12th March 1925 a resolution was moved to cause political offenders to be classified as special division prisoners, irrespective of their social and political positions or their standard of education. It was defeated by 34 votes to 19.

On the 23rd September 1925 the cancellation of all notifications under the Criminal Law Amendment Act was proposed on the grounds that the necessity for them had disappeared and that a friendly gesture should be made to the political parties who had so far failed to co-operate and refused to enter the Council. Government gave an

assurance that local officers had been asked to report regarding the necessity for the further retention of the notifications, and that the notifications would be withdrawn if it could be done with safety. The attitude of the opposition was indicated in the following extract from the speech of one of its prominent members :—

" Here in this House are various members from the various constituencies representing various interests. They are in touch with the local movements and local associations : they are fully acquainted with the avowed objects of those associations which are unfortunately placed under the ban of Government. Is the Government to ignore the statements made here at this hour that the emergency period is now over ? Is the Government, after the full assurances that that period has now passed and that the conditions have altered, going to await the report of the various local district authorities ? Are we actually to ignore, or is it that weight and importance should only be attached to the report which is to come later ? If that is the attitude, if that is the atmosphere under which we are to co-operate, I think, Sir, the co-operation will not be forthcoming.

The resolution was carried to a vote and defeated by 39 to 37.

On the 25th September 1925, the immediate and unconditional release of all political prisoners and all prisoners convicted under the Anti-Boycott Act was moved. It was explained on behalf of Government that there were in all 36 such prisoners, of whom 9 were imprisoned under sections 121 and 121-A of the Indian Penal Code, 9 under section 124-A of the Indian Penal Code, 10 for failure to give security under sections 107 and 108 of the Criminal Procedure Code, 6 under section 17 of the Criminal Law Amendment Act and 2 under the Anti-Boycott Act. Government gave assurances that the cases under section 124-A of the Indian Penal Code, section 17 of the Criminal Law Amendment Act and the Anti-Boycott Act would be scrutinised with a view to action under section 401 of the Code of Criminal Procedure ; and pointed out that the prisoners under sections 107 and 108 of the Criminal Procedure Code could at any time released themselves by furnishing security. The assurances were not accepted by the opposition and the resolution, on being carried to a division, was defeated by 41 votes to 32.

In the second Council, the leader of the Home Rule party moved on the 3rd March 1926 for the immediate release of prisoners sentenced for offences committed when a riot occurred in Mandalay as the result of an attempt by a political procession of about 10,000 persons to overawe the police and disobey their lawful orders. The riot resulted in four deaths and many injuries. The cases of these prisoners had been on appeal before the High Court which considered the sentences not excessive and the offences clearly established. The resolution was supported partly on the grounds that the riot took place during a period of excitement which had now subsided, that some of the prisoners were men of education and standing and that Government would not benefit by keeping the prisoners in custody and would earn popularity by releasing them, and partly on the ground that the prisoners might have been wrongly convicted. The resolution was defeated by 41 votes to 20.

On the 9th March 1926, an Indian member moved a resolution for the appointment of a Political Prosecutions Standing Advisory Committee, of four members nominated by Government and five members elected annually by the non-official members of the Council, to decide whether or not persons should be prosecuted for political offences not involving violence or incitement thereto. The opposiion parties, from whom the

mover had expected to get support, had not returned to the Council Chamber after the walk out of the 5th March, and the resolution was lost without a division.

(iv) Resolutions otherwise affecting the administration of reserved subjects.

The resolutions directly affecting the administration of reserved subjects, otherwise than in relation to the enforcement of law and order, or in matters not solely concerned with taxation were comparatively few and were almost entirely confined to the land revenue administration. The main object of the resolution moved on the 3rd December 1923 in regard to the Rangoon Development Trust was to obtain a reduction of the rents charged by the Trust ; but it also included claims for adequate Burmese representation on the Trust, the appointment of a Committee with a non-official majority to enquire into the policy and working of the Trust and, as amended, the administration of arbitration between the Trust and its tenants. The resolution was carried against Government by a substantial majority.

On the 26th August 1924, the Council similarly carried a resloution to appoint a committee of five of its members to enquire and report regarding a particular revenue matter. The mover, in his capacity as advocate, had taken the matter through all the revenue Courts up to the Local Government which had rejected his appeal and also a further request reinforced by a hint that the intervention of the Council would be sought, to reconsider its decision.

A resolution to give a free grant of certain land to the Trustees of the Shwedagon Pagoda was proposed on the 12th March 19 5. It was of the same nature as the preceding resolution, the Trustees having memorialised the Local Government without success, but in spite of the religious considerations it was defeated by 28 votes to 24. The Finance Member objected to the Council being made a court of appeal against orders declared by law to be final.

On the 25th September 1925 the Council carried by 38 votes to 36 against Government opposition a resolution to appoint a committee to enquire and report on the conduct of a Settlement Party in evicting cultivators. In this case the aggrieved cultivators had appealed without success to the Commissioner of the Division and had not availed themselves of their right to apply in revision to the Financial Commissioner. It was a matter of the settlement of disputes between cultivators and subsequent allegations by disappointed claimants of bribery against the Settlement Officer.

In the second Council a resolution was moved by the leader of the Nationalist Party on the 4th March 1926 to appoint a special Committee of the House to examine the land policy and administration of Government and, pending its report, to postpone the issue of a revised edition of the Land and Revenue Rules which had been published for several months in the *Burma Gazette*. It was claimed that the Council ought to have a voice in the framing of the rules ; and the proposed rules were objected to as restricting opportunities to acquire rights in land as against Government, authorising the imposition of rent instead of revenue by constituting Government Estates and providing for the disposal by auction of leases of land for which there were several applicants. The enhancement of land revenue at periodic settlements was also deprecated and contentions advanced which would have much curtailed the rights of the State in land. The resolution was defeated by 38 votes to 34.

On the 31st January 1927, the Council rejected by 37 votes to 28 a resolution to appoint a special officer to reopen a revenue matter which had been decided thirty years before. A resolution to suspend the collection of land revenue and capitation-tax in certain areas affected by flood was lost without a division on the 15th February 1927, on explanation by Government that Rs. 6 lakhs of land revenue had been left unassessed and that no complaint about inability to pay capitation-tax had been received.

In regard to judicial administration, a resolution carried on the 29th August 1924, advocated the translation into Burmese of rulings and circulars of the High Court. The Finance Member pointed out that the matter was one for the High Court, not for the Local Government and the Council. A similar recommendation was included in a resolution moved in the second Council on the 2nd March 1926, but was lost in division.

In regard to jail administration a resolution recommending that elected members of the Council be *ex-officio* visitors of jails in their constituencies was rejected by 30 votes to 10 on the 1st February 1927.

(v) Resolutions affecting taxation.

The resolutions directly affecting taxation have been of considerable importance. The grounds for the resolution carried on the 3rd December 1923, regarding the Rangoon Development Trust were, so far as it affected taxation that the policy of the Trust in fixing rents at rates up to 7 per cent of the market value of the land prior to reclamation *plus* the cost of its reclamation and equipment, was arbitrary and unfair, that rents ought not to be fixed on commercial principles but kept low so as to allow the poor to live on valuable sites near the centre of the town and that rents should be fixed by arbitration. The retention of any right of ownership by Government over lands, once they are occupied by squatters, was challenged. It was represented by Government, among other considerations, that the Trust must act on commercial principles to remain solvent, and that no matter how low rents were pitched, the actual occupiers would soon be paying full economic rents.

The first resolution recommending the abolition of the capitation-tax was moved on the 11th March 1925 on the grounds that the tax is inequitable and bears hardly on the poor. The mover was not convinced of the necessity of a substitute for the tax but had no doubt that the Council would consider any proposal brought forward by Government, provided the necessity for a substitute were proved and the proposed new tax fell on the people most able to bear the burden. It was pointed out on the Government side that the tax was of long standing and not burdensome, that its unpopularity was recent, that District Councils could abolish it at any time by imposing a circumstances and property tax under section 26 of the Rural Self-Government Act, 1921, and that without a substitute for the tax it would be impossible for Government to continue to contribute to local bodies or maintain expenditure on subjects like education and public health. The Finance Member proposed as an amendment that a committee be appointed after the issue of the report of the Indian Taxation Enquiry Committe to consider the possibility of providing a substitute for the tax. This was not accepted by the mover but was carried on division by 39 votes to 29. In the second Council a resolution moved on the 2nd March 1926, recommended the abolition of the *thathameda* tax. It was suggested that the loss of revenue might be made good by retrenchment or by getting the duty on kerosene and

petrol assigned from central to provincial funds or by alternative taxation to be proposed by Government. The tax was opposed on grounds similar to those adduced against the capitation-tax, though, as the Indian Taxation Enquiry Committee found, it was not open to objection in theory but only in so far as the local non-official assessors failed to assess it properly. The Council passed by 46 votes to 32 a Government amendment to refer the question of providing substitutes for the *thathameda* to the committee which was to be appointed to find substitutes for the capitation-tax.

The resolution of the 4th March 1926, to appoint a committee to examine the land policy of Government, has already been mentioned. One of its main objects was to prevent the levy of rents, at rates higher than land revenue, on land in Government estates on which private rights of ownership as against Government had not yet accrued.

On the 17th February 1927, a resolution was moved by the leader of the Home Rule party to cause the withdrawal of rules increasing process fees. He claimed that the Council should be consulted when any such rules involving increased taxation were made. The Home Member explained that the fees had been raised in order to cover the increased cost of the process-serving establishment and promised that any instance of hardship caused by the new rules would be sympathetically considered. The Resolution was withdrawn.

The cessation of the collection of both *thathameda* tax and capitation-tax was proposed in a resolution moved on the 7th July 1927 by the leader of the Home Rule Party. A committee, on which members of the opposition declined to serve, had, as requested in the previous resolutions adopted by the Council, been appointed in May 1926 to consider the possibility of substituting some other form of taxation for *thathameda* and capitation-tax. It has toured the whole province and the view of the majority of the witnesses whom it examined, which the Committee itself endorsed, was that they did not like paying taxes; but that, if it had to be done, it was better to retain capitation and *thathameda* taxes than substitute new-fangled taxes for them. The Committee, however, proposed that the proceeds of the taxes should be applied *in toto* to the needs of local bodies. It made twelve suggestions as regards substitutes, of which the Local Government could accept only three and them of small importance. The Local Government, in a resolution on the report of the Committee, had undertaken that within a period of five years the whole of the proceeds of the *thathameda* and capitation-taxes would be devoted to local matters. The speech of the mover of the resolution included criticism of the personnel of the Committee and its conclusions, criticism of the Local Government's orders on the report of the Committee and of the harsh financial treatment of the Province by the Government of India, a reference to the high pitch of taxation in Burma and a claim that the report of the Committee should have been laid before the Council for its recommendations before orders on it were passed by Government. The resolution was put to a division and lost by 42 votes to 27. No one spoke on it except the mover and the Finance Member.

(vi) Resolutions affecting financial relations with the Government of India.

The financial relations of the Government of India with the Local Government were the subject of a resolution moved on the 23rd September 1925 to recommend the allocation to Burma of the export duty on rice and the excise duty on petrol and

kerosene which are appropriated to central revenues. The mover of the resolution expressed the view that no loan should be raised or fresh taxation levied until its legitimate sources of income had been returned to the province. Incidentally he referred to the need of development and of education in Burma, the appropriation by the Government of India of the expanding sources of revenue, the exemption of Bengal from contribution under the Meston award, bad financial treatment by the Government of India in the past, etc., and remarked that all Buddhists desire to do away with the excise revenue. On this resolution the members of Government refrained from voting and official members of the House were given a free vote. The resolution was carried without a division. A second resolution on the same subject, moved on the 24th September 1925, recommended the appointment of an expert committee to enquire into and report on the financial relations between India and Burma since the annexation of Tenasserim and Arakan. This occasioned a debate on the question of the separation of Burma from India, the object of the resolution being really to obtain figures to show whether or not separation would be financially profitable to the Province. A prominent member of the Nationalist Party expressed the view that the present policy of the Government of India, though outwardly British, is really Indian ; and the Finance Member the fear that, if financial autonomy were introduced, the first action of the Burma Council would be to introduce wholesale reductions of taxation. The resolution was withdrawn on the assurance of the Finance Member that he would do his best to supply the necessary figures.

A third resolution moved on the 1st September 1926 by the leader of the Home Rule Party in the second Council recommended that the Local Government should urge the Government of India to exempt Burma immediately from any contribution under the Meston award. The main ground adduced was that exemption would facilitate the abolition of the *thathameda* and capitation-taxes without substitutes. The non-payment of a contribution by Bengal was cited as a precedent. The Finance Member pointed out that Burma was the only province that had not increased taxation or retrenched expenditure in recent years, that the Government of India had pledged itself to the remission of Provincial contributions in as short a time as possible and that the request for exemption would vitiate the pending proposal made by the Local Government that the export duty on rice and the excise duty on kerosene and petrol should be allocated to provincial revenues. The resolution was left by Government to the non-official vote : twenty-five voted for it and none against, the supporters of Government refraining from voting.

A fourth resolution was moved by the leader of the Home Rule Party on the 3rd September 1926 and recommended that the Government of India should be urged to give the Local Government at least a a crore of rupees before the end of the year. The object of the resolution was to prevent Government from levying capitation and *thathameda* taxes on the excuse that the necessary money could not otherwise be found ; and to forestall the Capitation and *Thathameda* Tax Enquiry Committee in its efforts to find substitutes for the taxes. The mover warned Government that difficulty would be encountered if an attempt were made to collect capitation and *thathameda* taxes at the end of the year. The Finance Member, after pointing out the

impracticability of the resolution, announced that Government would not go into the division lobby either for or against it and the supporters of Government likewise refrained. The resolution was put and carried without a division.

(vii) Resolution in regard to retrenchment.

Early in the first Council the leader of the Nationalist Party moved a resolution which, as amended, recommended the appointment of a committee of nine or more members with a non-official majority to enquire into public expenditure and make recommendations for a reduction. It was explained that Government had approved a scheme that each Member of Government should, with the assistance of a small committee of three non-official members of the Council for each department, take stock of the position in all departments under his charge, the Council electing 25 non-official members as a panel from which the small committees would be drawn. The mover of the resolution did not, however, accept this; and the resolution on being put to the vote was carried against Government. The speech made by the mover in support of the resolution, besides insisting on the need for retrenchment in order to provide money for education and other means of advancing the cause of self-government, referred to the *thathameda* and capitation taxes as peculiar to Burma and, at considerable length, to the question of the Burmanisation of the services. His view on that question was that it was a matter, not as to how many Burmans were fit for the all-India services, but as to how many British officers the finances of the country could comfortably maintain.

The only other resolution of which economy seems to have been the main object was a resolution to prevent the creation of an additional district which was moved by the leader of the Home Rule Party on the 15th February 1927. It was lost without a division. The discussion of it was mainly concerned with local administrative considerations.

(viii) Resolutions regarding financial procedure and administration.

As regards financial procedure, two resolutions were moved in the first Council by the Finance Member to authorise the appropriation to the completion of major works of such part of the expenditure provided in the budget of the previous year for such works as had lapsed on the 31st March.

The administration of the Rice Control Profits gave rise to considerable discussion. These profits, amounting to some 9 crores, had their origin in Government control of rice during the war and were allocated to Burma on the understanding that it would be possible to utilize them for the benefit of the cultivators. The leader of the Nationalist Party moved on the 3rd December 1923 that a trust with a large non-official majority should be appointed to administer the profits. The objects of the resolution were to obtain money for the improvement of agricultural credit and for the assistance of pioneer industries and to prevent the dissipation of the profits. The resolution was withdrawn on the undertaking that the distribution of the profits should be discussed by the Finance Committee and that the Council should have a further opportunity of deciding, after consideration of the conclusions of the Committee, how the profits should be utilised.

In consequence, the Finance Member moved, on the 11th March 1924, a resolution the effect of which was to leave to Government, acting on the advice of the Finance Committee, the decision as to what portion of the money already spent from the profits should be finally debited

thereto ; to treat the balance of such money as a permanent loan to Government ; to open a *pro forma* account for the profits ; to give the Council full budget control over future expenditure therefrom ; and to confine such expenditure to material assets, such as buildings and roads, and adequately secured loans bearing interest. There was some criticism of these proposals, partly on the ground that too much power would be given to the Finance Committee and partly as regards the proper objects of expenditure from the profits ; but they were accepted by the opposition and the resolution was passed without a division.

(ix) Resolutions affecting transferred subjects—Excise.

On the 26th August 1924 a member of the Nationalist Party moved a resolution to recommend the discontinuance of the registration of Burmans as opium consumers ; the registration of non-Burmans ; and the consultation of local bodies as to the *bonâ fides* of applicants for registration.

The opium rules provide that purchase of opium shall be from licensed shops on consumers' tickets issued after enquiry by the local excise officers, who keep up a register of the persons to whom they have been issued and fix the amount to be sold to each consumer at one time. No Burman is allowed to purchase unless he is a Lower Burman entered in a register which was closed in 1903. It became known that Burmans in certain unhealthy areas habitually consumed illicit opium for medical purposes, and in May 1924 the Local Government, as an experimental measure, authorised the reopening of registration in a certain area in order that a licit supply might be provided for such persons. The object of the first part of the resolution was to cause the discontinuance of this experiment. The object of the remainder, which seemed to ignore the fact that non-Burmans were already registered, was to prevent the sale to Burmans of opium purchased at shops by non-Burmans ostensibly for their own use but really for illicit sale at a large profit. It was stated on behalf of Government that the experiment had secured the registration of about 1,000 known illicit consumers and that it ought to be allowed to continue for at least a year to enable the results to be judged ; that non-Burmans were already registered and that only a very small fraction of the illicit opium came from shops, nearly all of it being smuggled from sources outside Burma. Objection was also taken to the utilisation of local bodies in supersession of the ordinary executive machinery for the purpose suggested and it was pointed out that, *e.g.* they could have no knowledge of the habits of recent immigrants. On division all parts of the resolution were carried against Government opposition.

On the 23rd September 1925 the same member moved a resolution recommending that effect be given to the recommendation in the previous resolution to register non-Burman opium consumers. The Minister stated that registers were already maintained not only of Burman but also of non-Burman consumers and offered to show the registers in his office. The mover attempted to revive the part of the previous resolution which related to the consultation of local bodies, but was ruled out of order. The resolution was lost without a division.

On the 1st September 1926 the same member moved in the second Council another resolution which entailed the prohibition of opium consumption by non-Burmans not registered before the 1st January 1927. The object was to prevent the sale of opium by non-Burmans to Burmans. On behalf of Government it was stated that the registration of

non-Burman smokers had already ceased ; that, as regards the regulation of opium eating, the province was much in advance of the Geneva Conventions ; and that the proposed measure would be quite ineffective for the desired purpose because almost all the illicit opium was not shop opium. The resolution was defeated by 44 votes to 35.

On the same day the same member moved a resolution to recommend the total prohibition of the consumption and sale of opium, except for medicinal purposes, with effect from the 1st April 1930. His speech consisted mainly of allegations against the excise staff and he suggested that it should be abolished and the duty of enforcing prohibition placed on the police. The obvious impossibility of enforcing prohibition, the large reduction which had been effected by Government in the quantity of opium issued to shops in recent years, the increase in illicit traffic, and the impropriety of making general charges against the excise staff without giving specific instances were referred to by the Minister. The resolution was defeated by 42 votes to 29.

On the 25th September 1925 an Indian member moved a resolution recommending the delegation of the power of fixing the number and location of liquor shops to excise boards containing a three-fourths majority of non-official members. The Minister opposed the resolution on the constitutional ground that it would divest the Council and the Local Government of the control over excise administration necessary to enable them to discharge their responsibility and vest control in irresponsible bodies ; and stated that Government was prepared to amend the rules so as to provide that, when a difference of opinion arose between the Collector and the existing Advisory Committee, the matter should be decided by Government ; and would even be prepared to vest the power of decision of such disputes in a Provincial Board. These concessions were not accepted by the mover of the resolution which was put to a division and lost by 42 votes against 16.

In the second Council a Swarajist member moved on the 6th September 1926, a resolution inviting Government to declare that its policy in regard to Excise is total prohibition within a period of ten years, and to that end to take substantial steps to prevent illicit manufacture and sale of liquor and smuggling of opium. The motion gave rise to a prolonged discussion ranging over most aspects of the temperance question and the experience of other countries where prohibition had been adopted. The general view of the supporters of the resolution was that prohibition should be adopted irrespective of the possibility of enforcing it. The resolution was defeated by 48 votes against 35. In the course of the debate it was claimed that official and nominated members of the Council should not vote on a transferred subject.

On the 3rd February 1927 the same member moved a resolution recommending the closure at the end of the year of all *hlawzaye* (rice beer) shops in Burma. Most of his speech was devoted to the question of total prohibition and the steps in this direction taken by the Bombay and Ceylon Governments were cited. Government was charged with failure to take any steps to reduce drinking and with neglect of the advice of the Local Advisory Committees and the Crime Enquiry Committee, and *hlawzaye* was alleged to be a particularly deleterious form of drink. On behalf of Government the experience of America in regard to prohibition was contrasted with the measure of success which had attended the practical application of the " maximum revenue with minimum consumption " policy in Great Britain, the failure of nominal

prohibition in Burma before annexation was referred to, figures adduced to prove a reduction in *hlawzaye* shops and the revenue therefrom, the comparative harmlessness of *hlawzaye* and the fact that it is drunk mostly by Indians pointed out, and the probable result of the acceptance of the resolution, namely, the transfer to illicit dealers of the money now obtained as revenue by Government, explained. The resolution was defeated by 39 votes to 24.

The claim was again made in the debate on this resolution that official members should not vote on transferred subjects.

A resolution moved by an Indian member on the 15th February 1927 recommended the appointment of a non-official committee of elected members of the Council and persons representing religious communities and temperance associations to enquire and report on the drink and drug traffic in all its aspects, including total prohibition. No member of the House except the mover of the resolution spoke on it ; and, on being put to a division, it was lost by 30 votes to 27.

On the 6th July 1927 a prominent member of the Nationalist Party moved a resolution recommending the abandonment of a proposal to grant to one firm an exclusive right of manufacture and sale of *hlawzaye* in Rangoon and an adjoining area ; the continuance of the existing system of issuing licenses for shops by public auction ; and the limitation of the quantity of *hlawzaye* sold at each shop. The basis of the resolution was objection to monopolies and to the particular firm which had been granted the monopoly. It was explained on behalf of Government that the scheme was the outcome of proposals long under consideration for the improvement of excise administration in respect of *hlawzaye* in Rangoon and that monopolies are authorised by the excise law and are the common practice in excise administration throughout the Province ; and, further, that sufficient facilities to tender had been given to other firms. The resolution was defeated by 40 votes to 30.

(x) Resolutions affecting transferred subjects—Fisheries.

The only resolution dealing with fishery administration was moved on the 8th July 1927 to recommend the disposal of certain fishery leases individually instead of collectively. The object of the resolution was to facilitate the purchase of the leases by agriculturists whose interests conflicted with those of the fishery lessees, as the obstructions erected in water channels for fishery purposes impeded drainage and caused flooding on adjoining cultivated lands. The resolution was withdrawn on a promise of sympathetic consideration of the proposal when the leases next came to be disposed of.

(xi) Resolutions affecting transferred subjects—Forests.

The forest administration has suffered practically no criticism by way of resolution. A resolution to increase departmental extraction and other commercial activities by Government was moved on the 30th November 1923 with the object of increasing revenue ; and withdrawn on a promise of a round table conference to discuss the matter. On the 24th September 1925 the abolition of a fuel reserve on the ring fence system (based on experience in the Sunderbans) was advocated. It was explained by the Chief Conservator of Forests that the system had enhanced revenue and that its continuance was vital to the interests of the forests and of the people of the delta, and to the supply of firewood to Rangoon. The resolution was lost without a division.

On the 1st September 1926 a resolution was moved to increase from ten to twenty miles the radius within which forest produce may be extracted without restriction for domestic purposes. The basis of the resolution was the depletion of forests near to villages. It was pointed out on behalf of Government that the proposal, if adopted, would in practice benefit only traders extracting and selling forest produce to villagers : and, by extending the radius of depletion, would ultimately operate to the disadvantage of those whom it was designed to benefit. The resolution was defeated by 43 votes to 26.

On the 2nd September 1926 a resolution was moved recommending the grant of permission to establish a village and cultivate in a fuel reserve. The resolution was opposed on the grounds that the reserve was necessary for the fuel supply of a neighbouring town and that there was sufficient waste land in the neighbourhood for extension of cultition. It was lost by 46 votes to 22.

(xii) Resolutions affecting transferred subjects—Education

The administration of the Education Department has also escaped much criticism by resolution. There have however, been several resolutions to promote further educational activities. In the first Council three were moved in close succession. The first, moved on the 27th November 1923, had as its object the sending abroad of an increased number of Burmans for education in order to increase the fitness of the country for self-government. The examples of Japan and China were cited. The discussion dealt with the methods of selection of the candidates, whether the candidates should be given appointments in the Imperial services when educated, the countries to which they should be sent and whether selection should be confined to Burmans or should include domiciled individuals of other races. The Council passed without division an amended resolution making all domiciled students eligible and providing for selection by the competitive examination of candidates passed by a selection board.

The second resolution, moved by an Indian member on the same day, recommended the provision of five additional University Scholarships for poor students from certain areas. An amendment was moved to increase the number to eight, one for each division of the Province, and to remove the poverty qualification. A further amendment was moved to confine the scholarships to candidates domiciled in Burma selected by competitive examination and to increase the number so as to provide one scholarship for each district in Burma.

The Director of Public Instruction pointed out certain objections, such as omission to consult the University authorities, the proposed scholarships being of greater value than existing scholarships, the difficulty of finding so many candidates of scholarship standard, the inadvisability of adopting a territorial basis for scholarships, and the fact that the proposal would raise the number of students in the University in receipt of scholarships or free tuition to about half the total. The leader of the Nationalist Party opposed the resolution. Government left the matter to the free vote of the House, which rejected the amended resolution by 36 votes to 28.

The third resolution moved on the 28th November 1923 recommended the provision of courses of study in Burmese in Medicine, Engineering and Agriculture. Government expressed its anxiety to do what it could to help vernacular education and pointed out that steps had been taken for the establishment of courses for Burmese doctors,

that artisan classes in Burmese were being given in the Insein Engineering Institute and that the Agricultural College had not come into working order. On assurance that the recommendation would be sympathetically regarded, the resolution was withdrawn.

In the second Council the leader of the Home Rule Party proposed, on the 2nd March 1926, a resolution recommending that more grants should be given to national schools and that they should be allowed to control themselves. The national schools had been established at the time of the school boycott in 1920. Some of them had been recognised by Government and were in receipt of financial assistance from Government, while the second type of schools consisted of those which had not applied for any assistance. The recommendation made in the resolution referred to this second type. It was pointed out that recognition was a preliminary to Government aid and that it was open to the schools to apply for recognition ; and, further, that Government had at present no control over the schools and that control after recognition would be in accordance with conditions to which Government and the Council of National Education had agreed. The resolution was lost without a division.

On the 5th July 1927, a prominent member of the Nationalist Party moved a resolution recommending the translation of scientific and other useful books into Burmese, with a view to securing the wider diffusion of knowledge, and the provision of text-books for instruction in the vernacular in the schools and colleges in Burma. The mover of the resolution described the present system of education as unnatural and ruinous to the intellect of the people whom it renders ignorant, poor, servile and irreligious. He alluded to the delay and difficulty arising from the necessity of learning English as a preliminary to the study of other subjects ; to the absence of suitable and adequate text-books in vernacular schools ; to the example of Japan where instruction is given from text-books translated into Japanese ; and urged that it was the duty of Government to take the lead in the matter as the Japanese Government had done and arrange for the translation of the necessary books. The Director of Public Instruction pointed out that public opinion in Burma was in favour of education in English as shown by the fact that even the leaders of the national school movement send their children to convent schools, and that the teaching of English in vernacular schools had been introduced in response to popular demand, though regarded by him as an injudicious measure. He also stated that in Japan translation had been done by private enterprise and that in Burma there is no demand for translated books as there is no reading public for such literature. The Minister explained that it was the policy of Government to encourage the translation of scientific and other works into Burmese and that a number of books had already been translated ; but that there were considerable difficulties, of which the chief was the very small demand for such works which makes publishers unwilling to undertake them. The resolution was lost on a division by 45 votes to 31.

(xiii) Resolutions affecting transferred subjects—Co-operative Department.

On the 24th September 1925 a resolution was moved recommending that two suitable Burmans should be sent to the Manchester Co-operative College for training. The object was that after training they should be employed as officers in the Co-operative Department with a view to the increased progress of the movement,

which it was alleged had declined after 1920. Though the view of the Government was that the causes of possible deterioration of Co-operation went a good deal deeper than defective Government staff and that real progress must come from within, the resolution was accepted and carried without a division.

On the 2nd September 1926 a resolution was moved recommending the appointment of a Co-operative Board consisting of the Minister, three officials, six elected members of the Council, two representatives of Co-operative banks and two other non-officials to control and manage the Co-operative Department. According to the speech of the mover, the necessity for the Board seemed to arise mainly from the fact that the registration of certain Co-operative Societies had been cancelled, and this and other alleged defects of the administration of the department were the principal theme of the supporters of the resolution. The Development Commissioner explained that cancellation of registration was due to an attempt to do away with societies devoid of thrift and honesty and proceeded to give particulars indicating the absence of these virtues, and of capacity in the existing organisations for Co-operative work. The resolution was opposed by the Minister on the grounds that the functions of the proposed Board had not been defined and that it was apparently intended to displace existing machinery and perform duties which would require it to sit continuously ; and that the dissolution of societies which had been referred to was necessary and justified. The resolution was rejected on division by 50 votes to 26.

(xiv) Resolutions affecting transferred subjects—Local Administration.

The resolutions relating to the administrative work of local bodies were of no great importance. The first, moved on the 26th August 1924, recommended that the reports of Municipal Committees and District Boards and the periodical Government reviews of the working of local bodies should be published in Burmese. It was pointed out that local bodies were at liberty to publish their reports in Burmese and Government undertook to publish the periodical reviews in Burmese. The resolution was therefore withdrawn.

In the second Council a resolution was moved on the 2nd September 1926 recommending the appointment of a Committee to examine the Burma Municipal Act and Rules. The provisions objected to were those which gave powers of interference to Commissioners and Deputy Commissioners. On hearing that a draft Municipal Bill would be ready for publication before the end of the year, the mover of the resolution withdrew it.

On the 5th July 1927 a resolution was moved recommending the issue of instructions to all officials to refrain from unnecessary interference in matters pertaining to the internal administration of Self-governing bodies. The mover of the resolution cited some instances in which unnecessary interference was alleged. These and other alleged instances gave rise to a fairly lengthy debate, in summarising which the Minister remarked that no proof had been brought forward that the privileges allowed by law to the local officers had been misused and that practically all the instances brought to notice disclosed the fact that the local officers acted in accordance with the law and were justified in the action which they took. The resolution was put to a division and lost by 38 votes against 31.

The resolution of the 26th August 1924 in regard to opium administration included a specific proposal that local bodies should be included

in the executive machinery of provincial administration. In the discussion of other resolutions relating to excise a similar view has been advanced on many occasions, though not specifically included as a recommendation in the resolution.

(xv) Resolutions affecting the Services.

The first resolution with specific reference to the Services was moved on the 27th March 1924 by a prominent member of the Nationalist Party and recommended that admission to Government service should, whenever possible, be by open competitive examination of candidates selected by boards containing a majority of non-officials; and that candidates should not be restricted to the holders of certificates of educational attainments. Government accepted the resolution in principle except as regards a non-official majority on the selection boards. The mover did not press this point and withdrew the resolution.

A resolution was moved by the same member on the 29th August 1924 to reduce the number of Deputy Inspectors-General of Police from four to two as suggested in the minute of dissent appended to the report of the Police Enquiry Committee. Complaint was made by the mover that the House had not been given an opportunity to discuss the report before Government had passed orders on it. Though the discussion of the resolution referred mostly to administrative considerations, the Chief Secretary stated that its real object was simply to reduce highly paid appointments held by European officers. This was repudiated by the mover of the resolution. The resolution was carried against Government opposition by 40 votes to 30.

A resolution to recommend the abolition of the post of Development Commissioner was moved in the second Council on the 5th March 1926. The alleged ground for abolition was constitutional. It was represented that the interposition of such an officer between the Minister and certain of the departments under him prevented the Minister from giving full effect to his control of the administration of the departments. On the Government side it was pointed out that no constitutional question was involved, that neither past nor present ministers had raised objection to the appointment, that the Development Commissioner dealt with a greater number of reserved than of transferred departments and that the function of the Commissioner was to take off the shoulders of the Minister detailed supervisory work and not questions of policy. On hearing that Government did not intend to abolish the post, the opposition parties walked out of the Council Chamber. The resolution was then lost without a division. On the 16th February 1927 a resolution was moved to recommend the increase of the pay of Inspectors and Surveyors in the Land Records Department. The rates of pay had been raised in 1920 and further ameliorations granted subsequently; the proposals in the resolution involved a further increase of not less than 25 per cent in total cost. The Finance Member explained that proposals were under consideration which, if adopted, would benefit considerably both Inspectors and Surveyors and the resolution was withdrawn.

A resolution bearing on the Burmanisation of the services was moved on the 29th August 1924 in the first Council by an Indian member, and recommended that at least a small percentage of domiciled Indians be appointed annually to those provincial services in which there were then no Indians. The mover of the resolution, after

referring to the historical connection and previous happy relations between Indians and Burmans, complained that the domiciled Indian population was now regarded as an undesirable alien element and treated unfairly ; and that the responsibility for this rested not only on the people of the soil but also on Government. Government opposed the resolution on the ground that percentages of appointment to Government service of various races could not be guaranteed, and that no assurance whatever could be given in the matter of appointment to Government service. The resolution was put and lost without a division. During the discussion a Burmese member remarked :—" Personally I am inclined to agree with Sir Frank McCarthy's speech made in the Legislative Assembly that Burma wants no Indians, either cheap or dear."

(xvi) Resolutions advocating Burmanisation of appointments, etc.

Burmanisation was the object of a few resolutions. The resolution of the 3rd December 1923, already mentioned, included among its objects the increase of Burmese representation on the Board of the Trustees of the Rangoon Development Trust. On the 14th December 1923 a resolution recommending the abolition of the appointment of Director of Publicity was moved. The object was to get rid of an European officer acting under the control of Government and to substitute an officer from the Provincial Service controlled by a committee of officials and non-officials of the House. The resolution was defeated by 31 votes to 24.

The resolution of the 26th March 1924 regarding Government Prosecutors included a recommendation that preference should be given to Burmans in making these appointments. The Home Member agreed to this with the insertion of the words " other things being equal, " and the resolution was withdrawn.

On the 23rd September 1925 a resolution was moved recommending that Government Prosecutors should be chosen from all grades of lawyers, but that non-Burmans should not be chosen unless they had praticed for at least ten years and had passed the Higher Proficiency examination in Burmese. The resolution would have pratically prevented the employment of any but Burmans. The mover accepted an amendment proposed by Government which reduced the requirements to practice for a reasonable period in Burma and possession of the necessary proficiency in Burmese, and this was carried without a division.

The numerous resolutions regarding the pleadership examination were inspired by a desire to keep the door open to indigenous candidates of small educational attainments. The resolution moved on the 27th August 1924 to retain the third grade pleadership examination for three years was accepted by Government because the High Court had already approved its retention for five years. The period of approval was subsequently reduced by the High Court to three years and a notification was issued by Government early in 1925 abolishing the third grade pleadership examination with effect from the 1st January 1928. A resolution was moved on the 25th September 1925 to substitute a qualifying examination for educational attainments as the condition of admission to the pleadership examination. It was explained on behalf of Government that the High Court, Bar Library Association, Pleaders' Association and Pleadership Examination Board were against the recommendation ; but it was put to a division and lost only by a majority of one. On the next day a recommendation to retain the third grade pleadership examination until such time as the second grade

examination became open to vernacular candidates was carried against Government opposition by a majority of one vote. There had been no proposal to open the second grade examination to vernacular candidates, so the resolution had the effect of recommending the retention of the third grade examination indefinitely.

In the second Council a resolution accepted by Government on the 6th September 1926, with the consent of the High Court, recommended that any person who does not possess the necessary educational qualification should be allowed to sit for the third grade pleadership examination on his producing a testimonial from one of the practising advocates of the High Court of not less than ten years standing certifying that he is a fit person to do so. The Council rejected by 38 votes to 28, a resolution recommending the retention of this examination until the end of 1930, which was moved on the 1st February 1927 and opposed by Government on the ground that in this matter Government should be approached through the High Court. Finally on the 15th February 1927, the leader of the Home Rule Party moved a resolution recommending Government to hold a supplementary third grade pleadership examination in December 1927 on the ground that, in consequence of the acceptance of the resolution of the 6th September 1926, about 5,000 people had started to study for the examination and the Government Book Depôt had not been able to supply text-books for so many in time to enable them to prepare for it. The Home Member intimated that he would have no objection to accepting the resolution if the concurrence of the High Court were first obtained : and the mover, who had already taken steps to approach the Hon'ble Judges in the matter, withdrew the resolution.

(xvii) Resolutions relating to economic improvement.

The resolutions having economic improvement as their object were numerous, especially in the first Council. The first, moved on the 17th March 1923 by a prominent member of the Nationalist Party, recommended that, so far as the law permits, local bodies be authorised to deposit their funds with Co-operative banks. The proposal was made in order to encourage the co-operative movement and increase credit facilities, especially for agriculturists. The House and Government accepted the resolution in principle, but the Finance Member pointed out that the law did not, to any great extent, permit the deposit of Local Funds with Co-operative banks. He moved an amendment, recommending Government to take steps to extend existing facilities for the investment and custody of the funds of local bodies with Co-operative banks, which was accepted by the mover of the resolution and carried without division.

On the same day a resolution recommending the appointment of a committee of the Council to make an enquiry into the economic condition of the people and, in particular, into the cause of the distress and poverty of agriculturists, was moved by an Independent member from Arakan. The main subject of the speech of the mover was the indebtedness of the cultivator. Incidentally he said that the sole reason why the Government is unpopular with the people is the heavy burden of taxation on them, but did not mean to imply by this that poverty was caused by taxation. Another Independent member thought that there was no necessity to appoint a committee, as the causes of bad economic conditions were obvious ; and went on to suggest the reduction of expenditure on the army and the military police, the Burmanisation and reduction of

pay of the services, permanent land settlements, the grant of loans for purchase of lands alienated to foreign money lenders, the utilisation of the Rice Control Profits to make agricultural advances, the grant of forest leases to Burmans, etc. Government opposed the resolution as unlikely to lead to any practical result and it was withdrawn.

On the 30th November 1923 the member for the Anglo-Indian constituency moved a resolution recommending budget provision for loans to Co-operative building societies, with the special object of benefitting clerks. The resolution was accepted by Government and carried without division.

The objects of the resolution of the 3rd December 1923, already referred to, were the provision of increased Credit facilities for agriculturists and State aid to pioneer industries. For the former purpose the mover suggested the establishment of agricultural banks to give long term loans at interest of 9 or 10 per cent and for the latter the loan of capital to industries which fulfilled certain conditions. The Finance Member explained that Government had under consideration a proposal to establish land mortgage banks and that he saw no reason why part of the Rice Control Profits should not be utilised to assist new industries, of which the need in Burma was great.

On the 3rd December 1923, a member of the Nationalist Party moved a resolution which, as amended by consent at the instance of the Finance Member, recommended, (*a*) the grant of a loan from the Rice Control Profits to the Burma Spinning and Weaving Co., Ltd., after due enquiry regarding the value of the security offered; and (*b*) the appointment of a committee to consider how far the recommendations of the Indian Industrial Commission for the grant of financial assistance by Government to industries should be adopted in Burma. No one objected to the second part of the resolution which was accepted by Government. On the first part, however, there was considerable difference of opinion. It appeared from the debate that the Company had been founded either on the initiative or with the assistance of two persons from India skilled in the cotton industry, who had afterwards left the Company without loss to themselves. A Burman directorate had been appointed. The authorised capital was Rs. 30 lakhs of which Rs. 4·73 lakhs had been subscribed by the directors and Rs. 6·13 lakhs by about 2,000 shareholders from all parts of Burma, a total of less than Rs. 11 lakhs. The construction of the mill and purchase of machinery had cost Rs. 25 lakhs and, to obtain the balance of the capital required, the Company had borrowed Rs. 15 lakhs at rates of interest ranging from 12 to 18 per cent per annum on a mortgage of the property. The mill had throughout been run by Indian labour, as no Burman labourer was skilled in spinning. The Company had applied to Government for a loan to liquidate its debt of Rs. 15 lakhs and the Finance Committee had, on the ground that the loan was not a commercial proposition, decided by a large majority that Government would not be justified in granting it. The matter had been raised a second time in the Finance Committee which, after long discussion, adhered to its original decision.

Government left the (first) part of the resolution to the decision of the non-official members of the Council, the Finance Member suggesting that an expert should be employed by Government to report on the enterprise and that the Finance Committee should, on receipt of his report, advise whether a loan should be granted. The mover of the

resolution objected to the Finance Committee being asked to advise, as it was prejudiced; and expressed a suspicion that part of the opposition was inspired by European capital.

Both parts of the resolution were carried without a division.

The Burma Spinning and Weaving Company was the subject of two further resolutions. A proposal was moved on the 24th September 1925 to give an annual bounty to the Company of any interest which the Company could not pay on the loan of Rs. 15 lakhs. The loan had been granted by Government, on receipt of the results of expert enquiry, at interest of 6 per cent per annum, and was secured by a mortgage of the property of the Company and the collateral personal security of seven of its directors. The provision of two lakhs of working capital had also been one of the prior conditions of the loan. Trade depression was assigned as the necessity for the bounty, and it was stated that since its inception in 1921, the Company had not made a single pie of profit. The Finance Committee had advised against an application to postpone payment of interest on the loan.

The Finance Member pointed out that the proposal, if accepted, would remove all incentive to economy and good management ; block the possibility of the Finance Committee consenting to the grant of loans in future ; and could not come into operation until 1926, by which time there would be a new Council which might not approve it ; and that the proposal was really for relief of the guarantors and would offend against one of the canons of financial propriety. Government therefore opposed the resolution, but did not shut the door to the possibility of assistance to the company in other directions.

The resolution was withdrawn by the mover who saw that he could not obtain the support of a majority of the House.

The conclusion of the matter was a resolution moved in the second Council on the 14th February 1927 asking Government to take over the property of the Company in full satisfaction of the loan of Rs. 15 lakhs. Government had postponed the second payment of interest due in June 1926 on certain conditions. In November 1926 the Company had requested Government either to take over all its property in satisfaction of the loan or to take such other steps as it thought fit. The object of the resolution was to relieve the seven directors who had guaranteed the loan of their liability and to get Government to work the mill, which, it was stated, had been of benefit to cultivators. The Minister on behalf of Government left the decision to the non-official members of the Council, after giving a history of the matter and stating the view of the Accountant-General that the proposal offended against the canons of financial propriety. The only member who spoke opposing the resolution represented the Burma Chamber of Commerce. An Independent Swarajist and the leader of the Home Rule Party declared neutrality and blamed Government for leaving the matter to the decision of non-official members which, the latter remarked, amounted to directing blind men to go where they like. An Indian Swarajist strongly supported the resolution. It was carried without a division.

On the 26th August 1924 a resolution was moved by a Burmese member of Mandalay recommending the appointment of a committee to enquire into and report on the economic condition of the people of Burma. The very discursive speech of the mover dealt mainly with the conditions of agriculture in Upper Burma and of Burmese retail trade

in towns, and the development of industries, especially subsidiary industries. He mentioned five cases of economic depression,—the absence of organisation ; ignorance and lack of enquiry and enterprise ; want of co-operation ; social extravagance ; drought in Upper Burma and floods in Lower Burma. It was pointed out by the Finance Member that a large part of the field proposed for enquiry had been or was being dealt with by committees and officers of Government, and that no useful result within any reasonable time would be expected from the appointment of a committee on such a wide subject. This was the general sense of the House and the resolution was withdrawn on a promise that renewed activity would be imparted to an enquiry in progress regarding the economic condition of trades in urban areas.

The leader of the Nationalist Party moved on the 27th August 1924 a resolution recommending the reservation from the Rice Control Profits of Rs. 3 crores for land mortgage banks and immediate utilisation of not less than Rs. 50 lakhs for this purpose. In his speech he described the well-known causes which render it difficult for culivators to retain the ownership of their lands. In regard to the pioneer cultivator, he said :—

" He just enters on the Government land, clears the jungle, undergoes a lot of hardship with very little or no capital. According to the policy of the Government, he cannot deal with the land because he has no landholder's certificate. No sensible money-lender will accept his land as security. The result is, he has to raise funds as best he possibly can, and what is generally done is called *sabapay*, that is, advance is taken on the promise that when crops are reaped, the produce will be supplied at the fixed value, which in the majority of cases works out to somewhere between 100 and 200 per cent. The poor cultivator has to face droughts in the dry zone, and in Lower Burma, floods ; so if in one or two years he happened to be unlucky to meet with these acts of God, then he is perpetually doomed. He becomes a serf to the money-lender and he can never get out of the clutches of the money-lender. The land which he has cleared with great hardship, as soon as it becomes fit for cultivation, becomes the property of the money-lender, because the money-lender takes jolly good care, as soon as the cultivator has some interest in it to pounce upon the land."

He described the case of the established cultivator as follows :—

" The ordinary cultivator, even if he has land over which he has a right, cannot raise a loan at a reasonable rate of interest. The cheapest rate an average cultivator can raise, is 18 per cent per annum which will shock some of the European members, perhaps, because in the West the rate of interest is very very low, but in Burma, an ordinary cultivator, if he can get 18 per cent per annum, is considered to be a man of some credit. When he has to borrow from an ordinary money-lender, whether he is a Burman, Indian or Chinaman, the interest becomes capital, the capitalised interest is added on to the principal and he has to pay more interest, unless a man is very lucky or very thrifty. In the majority of cases, although he works on the land, the proprietor becomes in the very near future the tenant. He has to sell his land, and asks the money-lender to allow him to work on the land as his tenant."

Some light on the cause of the want of capital in the country is thrown by the following further extract from his speech :—

" I hope that if my resolution is carried it will improve the trade of the country. As most of the Hon'ble members are well aware the

Burman, if anything at all, errs on the side of spending too much. If he has got money he does not save it just like an Indian or Chinaman, but he must necessarily spend some of it, and if you improve the economic conditions of agriculturists you will increase business of trades-people, exporters, importers and suppliers of all varieties of goods, and you will find that the bulk of the people in Burma will be able to spend more money on these various commodities and therefore I expect that in the course of time the trade of the country will go up tremendously."

A further extract is interesting as an indication of the nature of crime in Burma :—

" Very often it happens they find that they cannot make both ends meet, and what is the result ? The result is that they succumb to temptations ; they are organisers of crime and are ready and willing to commit dacoity. They go about from village to village through their spies—some of them go about as hawkers, some of them as ordinary traders, but the game is the same. The game is to get spirited young men to join the gang and commit dacoities. Some people make the charge against the Burman that he must be a dacoit. I think if any other nationality is placed in the same position as the Burman, the charge can be applied to that nationality. You have to find out the root cause of the evil and then remove it. The root cause of the evil is, as I have mentioned,—they cannot make both ends meet,—and when an organiser of dacoity comes round to the village and tells all sorts of tales of adventure and how they succeeded in committing dacoity in U Oh's house and took away Rs. 5,000, naturally a villager's imagination is roused and he joins the party without thinking what is going to happen in the future. Off they go to commit another dacoity ; and that is how crime is increasing in the country."

On behalf of Government the Finance Member expressed sympathy with the resolution but pointed out certain difficulties including the fact that, owing to the decision of Council regarding expenditure in other directions Rs. 3 crores was not available as free money from the Rice Control Profits ; and the precautions which would have to be taken to avoid the causes of failure in Egypt, indiscriminate lending on easy terms, the inflation of land values, etc. He explained that an officer had been placed on special duty to study land mortgage banks elsewhere with a view to drawing up a scheme. He proposed an amendment to authorise Government to expend not less than Rs. 3 crores from Rice Control Profits and other sources for the establishment of land mortgage banks as and when necessary and to incur such expenditure and employ such establishments as are required for the early establishment of land mortgage banks in every district in Burma. This was accepted and carried without a division.

In the second Council a resolution on the same subject was moved on the 4th March 1926 recommending immediate steps to open land mortgage banks with a capital of not less than Rs. 10 lakhs as an experiment.

It was explained on behalf of Government that the subject of land mortgage banks had been continuously under its attention since 1921, but that delay had occurred owing to the absence of precedents in India, the necessity of sending an officer to study the subject in England and Europe, the *ad interim* attempts which had been made to get registered land mortgage societies to start land mortgage banking on a small scale and the preparation of a National Mortgage Bill ; and that further delay

was likely to be caused by a recent decision that the subject was Central and not Transferred. The resolution was withdrawn.

A further resolution to expedite the matter was moved on the 14th February 1927. It was explained that the Bill was being recast, but was expected to be ready before long for submission to the Government of India, and the resolution was withdrawn.

A resolution recommending the appointment of a committee to enquire and report on the causes of annual floods in Burma and to recommend measures of prevention or protection was moved on the 28th August 1924 by a prominent member of the Nationalist party. After a discussion in which many causes were alleged, including obstructions in fisheries, the use of streams for floating timber, bad construction of embankments and natural deterioration of drainage channels, the resolution was accepted by Government and passed without a division.

On the 17th February 1927 an Indian Swarajist member moved a resolution to express concern at the decline of the cotton-weaving industry and to make it incumbent on all Government departments to utilise only cloth manufactured in Burma unless when Government specially sanctioned otherwise. The debate did not prove that the industry had actually declined. Government stated that its policy in regard to the purchase of cloth and other articles was preference to indigenous material and labour subject to reasonable quality and price. The resolution was lost without a division.

Resolutions aiming at local economic improvement included those of the 26th March 1924 recommending a railway between Arakan and the rest of Burma, of the 1st September 1926 recommending the improvement of roads in the Katha district, of the 15th February 1927 recommending the construction of embanked roads to prevent floods in the Lower Chindwin and Sagaing districts, and of the 8th July 1927 recommending the construction of an embankment to protect lands on the east bank of the Irrawaddy.

A resolution which, as amended, asked Government to enquire into the alleged demands of landlords from the tenants of Rangoon of unreasonable increases in rents and the numerous notices of ejectment which, it was alleged, had been served on the tenants, and, in the event of the allegations being well founded, to introduce legislation to deal with the situation, was moved on the 31st January 1927. The origin of the resolution was the expiry at the end of 1926 of the Rangoon Rent Act. Government took the view that sufficient time had not elapsed to enable the result of the expiry to be gauged; and promised to hold an enquiry into the ultimate effect of the expiry and, if necessary, to appoint a committee to make recommendations and to introduce legislation to give effect to the recommendations. On this understanding the resolution was, after considerable discussion, withdrawn.

A resolution was moved on the 26th March 1924 to recommend the grant to a local Karen association of the exclusive right to run motor-cars on hire on certain roads. It met with little support and was lost without a division.

Three resolutions related to the Burma Section of the British Empire Exhibition at Wembley. The first, moved on the 24th March 1923, proposed expenditure up to Rs. 8 lakhs in addition to the Rs. 6 lakhs which had been provided. It met with some opposition on the score of economy and the proposed amount was reduced to five lakhs, after which the resolution was carried without a division. On the 30th

August 1924 the Forest Minister moved a resolution recommending the reopening in 1925 of the Burma Section and provision of Rs. 5 lakhs for that purpose. The resolution was opposed on grounds of expense, that European firms in Burma benefited by the Exhibition much more than indigenous enterprises and that Burma did not enjoy the same status as the Dominions, and a passage in the Official Guide implying that Burmans need to learn thrift and self control aroused strong objection. Official members were given a free vote in the resolution which was lost by 34 votes against 31.

On the 28th February 1925, the Forest Minister moved a resolution recommending the acceptance of a contribution of £10,000 offered by the authorities of the Exhibition to secure the participation of Burma in 1925, on the understanding that further assistance from provincial funds would not be required. The resolution was left to the vote of the non-official members. It was opposed by the Nationalist party. One of its prominent members said, " A wider publicity may lead to keener exploitation and this in turn may lead to greater misery of the people of this land." The Minister remarked, " it is for you to decide whether you are going to shut yourselves up in a corner without any communication with the outside world, or whether you are going to improve the resources of the country and improve the outlook on the outside world." The resolution was lost by 29 votes to 11, only one Burman, and nominated member, voting for it.

On a resolution moved by the leader of the Home Rule party on the 1st February 1927, the Council discussed the question of State management of the Burma Railways. The Government of India had suggested that the views of the Council on the question should be obtained because the contract with the Burma Railways Company was terminable on the 31st December 1928. The Finance Member explained the existing position and the advantages and disadvantages of State management and left the discussion and decision of the matter to the non-official members. The reasons for State management urged by the mover of the resolution and his supporters were the importance of the present Advisory Council of the Railways, the appropriation to Government of profits that now went to the foreign shareholders of the Company (and a possible reduction of taxation and remission of the provincial contribution to the Government of India in consequence) the possibility of complete control of the railway administration by the Council on attainment of Home Rule ; the inability of Burmans to take shares in a Company ; and reduction of fares. One Burmese member opposed the resolution on the ground that, with State management, the railway officials would become more overbearing. An Indian member was of opinion that the interests of the province could not be better served than at present under the system of private management ; and the member for the Anglo-Indian constituency expressed a similar opinion and advocated the formation of a Company in Burma to take over the railway for the Government of India.

The resolution was carried without a division.

There were a few resolutions directed towards social improvement.

(xviii) Resolutions relating to social improvement.

On the subject of betting, a resolution moved on the 26th September 1925 recommended the abolition of book-makers at races, the limitation of totalization bets to Rs. 5, disallowance of races elsewhere than at Rangoon and Mandalay and limitation of the number of race meetings

at these places. It was talked out. An Indian member moved on the 14th February 1927, another resolution to recommend the prohibition of book-makers. In the discussion of this, the leader of the Home Rule party described the gambling habits of Burmans as follows :—

"The sporting spirit of Burmans is not the same as that of the Englishmen. A European would go to the races taking with him Rs. 10, 20, or 30 —and he would bet Rs. 10 or Rs. 5. If he lost, the loss would not be a heavey one, whereas a Burman would take with him all that he is worth, namely, Rs. 10,000, Rs. 20,000 or Rs. 30,000.

But, Sir, Burmans are not like Englishmen. On the day of the races they would enquire whether Hlatheingyi or Blue Boy, for instance, would win. If they have no money they would pawn the bangles and *longyies*, etc., of their wives and bet in the races. Look at those clerks who are working in the High Court and the Secretariat. Are there not bankrupts among them on account of the races ? I hear that many of them are such. They have to borrow money from the durwans at an interest of 10 per cent to enable them to go to the races. Keep aside the men. Women are also seen at the races. Some of them bet Rs. 2, 3 or 5. Some of them earnestly bet with currency notes. For this reason they have ruined themselves. Burmans go to the races not for the sake of sport. Some would go to the races to bet taking with them all that they have in their house."

Government opposed the resolution on the ground that it should be ascertained by enquiry whether the best interests of the public would be served by the retention or by the abolition of book-makers. The resolution was defeated by 46 votes to 30.

On the 6th July 1927, the leader of the Home Rule party moved a resolution recommending that immediate steps be taken to stop the promotion of public gambling by many district officials in order to swell the University Fund inaugurated by His Excellency the Governor; to order district officials not to bring official pressure to bear in collecting subscriptions ; and to stop collection through headmen. The object of the resolution was to draw attention to and censure Government for the irregularities alleged therein, which the mover and other speakers stated were widespread and serious. The Home Member described the orders issued by Government to prevent irregularities and detailed the information which had been received from local officers regarding the allegations, from which it appeared that very few irregularities had occurred, and these had been stopped.

The resolution was defeated by 43 votes to 33.

A resolution was moved in the Second Council on the 31st January 1927 recommending that Buddhist law should be applied to marriages contracted in Burma between Buddhist women and foreigners. The object was to protect women entering into unions which, under the personal law of the husbands, are worthless ; and to secure inheritance of the husband's property by the wife and children in such cases. The difficulties attending the subject were explained at some length and the resolution was withdrawn by the mover in view of the fact that a Bill to codify the Buddhist law was under preparation.

(xix) Resolutions regarding labour conditions.

All but one of the resolutions proposing the amelioration of labour conditions were moved by Indian members of the Council. The first recommended the appointment of a commiteee of officials and non-officials to collect information on labour matters and make

recommendations for such legislative or administrative action as might appear to be necessary. The matters to which the mover of the resolution referred included the abuses of the contract system of recruitment of Indian labour for industrial work in Burma and the operation of the Workman's Breach of Contract Act. Reference was made to the action which had been taking in Ceylon and the Federated Malay States to protect the labourer. The speech of the mover was interrupted by the want of a quorum and on the next day he did not proceed with the resolution.

On the 27th March 1924 he moved a fresh resolution on the same subject, in support of which he laid stress on the oppression and the exactions of labour *maistries*, the absence of proper housing conditions for labourers, the prevalence of disease, the employment of women and children, the insufficiency of wages and harassment under the provisions of the Workmen's Breach of Contract Act. The Finance Member explained that Government had undertaken to place on special duty an officer who would enquire into all the matters specified for enquiry in the resolution. The resolution was lost without a division.

On the 12th March 1925 another Indian member moved a resolution recommending that the number of rickshaws plying in Rangoon might be restricted so as not to exceed 3,000. The object of this resolution was partly to reduce the traffic dangers in Rangoon and partly to improve the lot of the rickshaw-pullers, whose wages and opportunities for rest were alleged to have been reduced by permitting an unlimited number of rickshaws. An amendment was moved to the effect that rickshaws should not be licensed unless they come up a standard specified by government, and that pullers should be required to take out licenses, which should be issued only to those declared medically fit. The amendment was accepted by government and carried without a division.

A fourth resolution, moved by an Indian member on the 26th September 1925, recommended that steps should be taken to provide suitable shelter for deck passengers at the port of Rangoon. It was explained that the Local Government was not concerned in the matter except by way of moving the Port Commissioners, which it had already done, and the resolution was withdrawn. Its object was to protect passengers, most of whom are Indian labourers, from the effects of the sun and rain on disembarking from the steamers.

The only resolution relating to labour conditions moved by a Burmese member of the Council was that of the 29th November 1923, which recommended the appointment of a committee of officials and non-officials for the purpose of collecting information regarding the conditions of labour in the oil-fields and making recommendations for necessary legislation. The resolution was concerned with Burmese labour and the grievances referred to by the mover included the small wages given to Burmese in comparison with those given to Americans and Europeans, inferior housing and sanitary arrangements, lack of facilities for education, precarious tenure of employment and insufficient compensation for death or injury. The resolution was a result of a strike which had taken place in the oil-fields ; and it was alleged that Government, instead of doing anything to ameliorate the condition of the labouring classes, had exercised its powers under the Oil-field Rules to discourage the strike. It was pointed out on behalf of Government that, on the sanitary side, the oil-fields had got almost the lowest death

rate in Burma, that on the educational side they were favourably equipped and that on the medical side they were well equipped, owing mainly to provision by the companies ; that no proof of any neglect or injustice by government had been offered ; and that the real point was the question of wages and the strike, in respect of which the mover of the resolution in effect requested the Council to act as a court of revision after the strike had been settled. The undesirability of appointing a committee, which would probably be ineffective and might result in another strike, was pointed out ; and it was suggested that the mover of the resolution, who had made detailed enquiries in the oil-fields, might himself make recommendations for the betterment of the conditions of labour there. The resolution was finally withdrawn after considerable discussion.

(xx) Resolutions relating to Council—(1) Translation of proceedings, etc.

There were several resolutions relating to the Council itself. For the convenience of members unacquainted with English it was agreed on a resolution moved on the 27th November 1923 that the agenda paper would be translated into Burmese and also important items of the Council proceedings. It was then stated that about 18 members of the Council were not acquainted with English. A resolution of the 27th August 1924 secured the provision of Burmese shorthand writers, to record speeches made in Burmese for entry in the proceedings. That part of a resolution moved on the 2nd March 1926 which recommended the translation into Burmese of the Burma Legislative Council Rules, Standing Orders, etc., was accepted by Government and carried.

(2) Sessions of Council.

As regards other conveniences for the transaction of business, it was recommended in a resolution moved on the 16th February 1927 that the annual number of sessions of the Council should be increased from two to three so as to devote a separate sesssion to budget business. Government did not vote on this resolution, as it was a matter for the Governor, and it was carried without a division. A resolution on the subject of an alleged infringement of the privileges of the Council by the publication of the proceedings of the Finance Committee in supposed contravention of Legislative Council Standing Order 82 was moved on the 4th December 1923. The president ruled that no contravention of the Standing Order was involved and the resolution accordingly fell through.

(3) Privileges of Council.

(4) Standing Orders.

A resolution, brought by an Indian member with the object of amending the Standing Orders, so as to allow further liberty of speech and a free right of asking questions and proposing resolutions in the Council, was discussed on the 17th March 1923, though not formally moved, on an amendment to postpone its consideration for a year. The amendment was carried, but after the division the proposed amendments to the Standing Orders were referred to a Select Committee as required by Standing Orders 87 and 88.

(5) Allowance of Council Members.

The allowances of Council members were the subject of a resolution moved on the 26th March 1924 which recommended the grant of monthly pay and other concessions in place of the daily allowance of Rs. 10. The resolution was withdrawn after Government had left the matter to the vote of the non-official members. A resolution to

increase the daily allowance to Rs. 20 in the case of up-country members was similarly dealt with by Government and was carried on the 3rd March 1926 without a division. The same good fortune befell a resolution moved on the 16th February 1927 to extend this concession to Rangoon members.

(c) Council Secretaries.

A resolution was moved on the 24th March 1925 by the Minister for Education to fix the salary of a Council Secretary (if appointed) at Rs. 500 per mensem. An amendment to increase the amount to Rs. 1,500 per mensem was carried, but when the amended resolution was put it was lost owing to some mistake. On the 22nd September 1925 a resolution to authorize retrospective payment at Rs. 1,000 per mensem was carried without a division. It was then explained that the Council Secretary would speak and vote with the Minister in charge of the departments to which he was attached but would be free to vote and speak as he chose on matters concerning other departments.

(xxi) Resolutions relating to electoral rolls and elections.

The provision of polling stations sufficient in number to obviate a journey of more than five miles by any voter was the recommendation of a resolution moved on the 23rd September 1925. It was accepted by Government with an amendment and carried without a division.

A resolution moved on the 8th March 1926 to secure the preparation of correct and complete electoral rolls for the Rangoon Indian constituencies—a most difficult task owing to the character of the population dealt with—was withdrawn on assurance that Government had done and would continue to do its best in the matter and would welcome co-operation by candidates.

(xxii) Resolution regarding Sex disqualification.

A resolution was moved on the 3rd February 1927 to remove the disqualification for membership of the Council. In Burma the disqualification may be removed by order of the Local Government made with the consent of the Governor in pursuance of a resolution passed by the Council The division of opinion on the subject was on party lines. At the conclusion of the debate the Home Member opposed the resolution on the grounds that Burmese women are unacquainted with Western institutions ; that such an important constitutional change ought to be deferred for consideration by the Statutory Commission ; that, though thousands of Burmese women belong to associations, not a single association had requested the removal of the disability ; and that Buddhist monks would object to being legislated for by women. The resolution was lost by 45 votes (including the official vote) to 31.

(xxiii) Resolution relating to Constitutional Reform.

On the 28th August 1904 the leader of the Nationalist party proposed a resolution recommending that constitutional reforms be granted to Burma on the following lines :—

(*a*) All subjects except foreign relations and defence to be provincialised ;
(*b*) all provincialised subjects to be transferred ; and
(*c*) the Burma Government to be empowered to reconstitute the Burma services on provincial lines.

The mover explained that the Nationalist party was unanimous in condemning the present system of Government and said that the only

difference between it and the Hlaing-Pu-Gyaw party was that it believed in agitation for responsible Government through the Council by constitutional means, whereas the Hlaing-Pu-Gyaw party believed in agitating from outside and possibly would resort to means which are not purely lawful and constitutional. He defined the goal of Burma as Dominion status. The fact that the present system of Government had not broken down in Burma was ascribed by him and other speakers to the statesmanship of the Governor and the practice of joint deliberation in cabinet fashion by the Members and Ministers.

The discussion of the resolution was concerned not so much with the fitness of Burma for a further measure of constitutional reform as with the question of the separation of Burma from India. It appeared from the speeches of the Burmese members that parties inside and outside the Council were all in favour of ultimate separation, but that there was some difference of opinion as to when separation should take place, occasioned by the fear that, if there were too early separation, Burma might be relegated to the position of a Crown Colony and constitutional advance retarded. The Indian members were against separation unless the right of Indians to enjoy equal status with the Burmans and communal representation were recognised by Act of Parliament. The member for the Anglo-Indian constituency stated that his community did not intend to assist the Burmese to get any reforms unless they were assured they were going to be recognised politically as Burmans and guaranteed equality of treatment,—which they had not had since the introduction of the reforms. He also was in favour of the continuance of communal representation for a time. In reply to these claims the mover of the resolution said that he included in the term "Burman" all indigenous and domiciled communities,—practically every one except perhaps Europeans: and that he had no objection to communal representation for a short period, but that it was not necessary that it should be prescribed by an Act of Parliament.

The member for the European constituency moved an amendment to secure the appointment of a committee to collect figures to show the financial effect of separation, to limit the transfer of subjects by expediency and to omit reference to the services. This was lost without a division and the original resolution carried by 41 votes to 23. The minority included only one Burman—a nominated member. Government did not take part in the discussion and officials were allowed to speak and vote as they pleased.

(c) Motions for adjournment of business.

No motions for the adjournment of the business of the Council to discuss matters of urgent public importance were moved. Five proposed motions, of which details are given in Appendix V, were disallowed for the reasons stated therein. Four of these raised political questions concerning in one case another Province of India and in another case relations with a foreign State. The fifth related to a matter of local importance.

In giving his reasons for the disallowance of the motion of the 31st January 1927 the President explained that he had previously refused to give reasons on the ground that on his reading of the Standing Orders and Rules he was not required to do so.

A list of the proposals to amend Standing Orders is contained in Appendix VI.

(d) Motions to amend Standing Orders.

A motion to amend Burma Legislative Council Standing Orders 17, 22, 27, 28, 67, 77 and 82 was made by an Indian elected member on the 17th March 1923. The object was to remove restrictions on freedom of speech in the Council and on the right of putting questions and moving resolutions. The motion was in the first instance discussed as a resolution and an amendment to postpone its consideration for a year carried. But immediately afterwards it was referred to a Select Committee which subsequently recommended that it should be dropped. It was not further proceeded with.

All the other proposed amendment to Standing Orders were adopted with slight modifications by the Council. These included :—

(i) Amendments moved on the 31st August 1926 by the Finance Member to Standing Orders 79 and 81 in order to bring the former into conformity with Section 70D (2) of the Government of India Act and to provide in the latter for the appointments of the Finance Committee for the life time of the Council instead of for one year, for the grant of leave to members of the Finance Committee, for cessation of membership on absence without leave and for the filling of vacancies therein.

(ii) An amendment moved on the 4th September 1926 by the leader of the Nationalist party to Standing Order 19 in order to provide for the ringing of a warning bell before the Council is adjourned for want of a quorum. The amendment was adopted after slight modification by the Select Committee.

(iii) A motion of the 7th September 1926 by the Finance Member to insert Standing Order 26A and amend Standing Orders 45, 81 and 88 so as to provide for quorums for the various committees and prescribe procedure in the absence of a quorum.

(iv) A motion on the 4th July 1927 by the Finance Member to amend Standing Orders 3, 20, 63 and 79 and Standing Order 79A with the objects of giving six weeks' notice of sessions at which days are allotted for non-official business, making clear the power of the President to refuse unnecessary divisions, defining more clearly the period of notice required for resolutions, obtaining explanations of the nature of subjects to be discussed in motions for reductions of grants and limiting the length of speeches on such motions.

There were no motions of want of confidence in or disapproval of the policy of a Minister.

(e) Other Motions.

On the 31st August 1926 the Finance Member moved the following motion :—

" When the allotment for major works under any major head of account is less than the amount required to complete these works within the sanctioned estimates and the progress of construction is such that unless checked, the expenditure is likely to exceed the allotment, this Council authorises the appropriation of such additional amount as is necessary, subject to the following conditions :—

'1) that every major work with the amount of the sanctioned estimate and, in the case of a work in progress, the expenditure incurred on the work up to the latest date for which figures are available shall be shown in the budget ;

(2) that the excess expenditure over the allotment shall be reported to the Council during the session next following the date on which it is ascertained ;

(3) that such excess expenditure shall not cause the Provincial balance to be overdrawn at the end of the financial year ;

(4) that the allotment shall be expended solely on the major works entered in the budget ; and

(5) that the ordinary rules for regularizing any excess over the sanctioned estimate for any individual work shall continue to apply."

This motion was designed to facilitate the work of the Council in dealing with the budget by showing therein major works for which provision was included ; and to obviate waste of time in correspondence regarding allotment by executive officers, dislocation of work and audit objections. It was supported by all parties and passed without a division.

On the 13th December 1927 the Finance Member moved the acceptance of a recommendation of the Public Accounts Committee to continue the existing system of making the demands for grants during the discussion of the budget by Departments of the Government. He pointed out that the "Four-grant" system saved the time of the Council, promoted economy and did not detract in any way from the power of the Council to control expenditure. The motion was passed without a division. On the same day the Finance Member moved the acceptance of a recommendation of the Public Accounts Committee that the *pro forma* accounts of the Rice Control profits should cease to be maintained and that all distinction in the accounts between expenditure debited to the profits and expenditure debited to ordinary revenues should cease. The recommendation was in pursuance of the view of the Auditor-General, endorsed by the Government of India and the Secretary of State, that it was unnecessary to maintain a separate account to ensure that a certain amount is being expended for the benefit of the cultivator when it is practically certain that more than that amount is being so expended. No objection was made to the motion and it was carried without a division.

Particulars of Government legislation with which the Councils dealt are given in Appendix VII.

(f) *Government Legislation.*

Up to the end of December 1927, 12 Government Bills dealing with transferred subjects were introduced and nine were passed. Of the latter most were of minor importance, and did not involve any serious question of policy, or evoke much discussion. The only division which occurred was on a motion to recirculate for opinion the Burma Vaccination Law (Amendment) Bill, 1927, made on account of the apprehension of some of the Indian members that the provisions of the Bill might operate to the inconvenience of immigrants not belonging to the labouring class. The motion was defeated by 35 votes to 6.

Three Bills relating to transferred subjects were pending before the Council at the end of 1927.

For the same period 36 Government Bills relating to reserved subjects were introduced. Of these, 35 were passed and one, the Burma Land and Revenue (Amendment) Bill, 1924 (Serial No. 9 in Appendix VII), was rejected, on a motion that it be taken into consideration, by the casting vote of the President. The leader of the Opposition desired that the Bill should be circulated for criticism but failed to move an amendment to that effect. The Bill was reintroduced (Serial No. 11, Appendix VII), and carried without discussion or division.

Among the most important or significant measures are the following :—

(i) The Burma Village (Amendment) Bill, 1924. This Bill anticipated the introduction of proposals to amend the Village Act by the Nationalist party at the instigation of the General Council of Burmese Associations, which had found village administration, and especially the authority of the headman, an obstacle to the political activities of village associations. It relaxed village administration to an extent which substantially met the wishes of the opposition and was proved by subsequent experience to be excessive. Amendments were moved to limit the term of office of the headman to five years, and to allow the village committee to elect a chairman instead of having the headman as *ex-officio* chairman, but were not supported by the opposition generally : and the Bill was carried without a division.

(ii) The Local Bodies Banking Facilities Amending Bill, 1923. This measure was the outcome of a resolution, moved in the Council in March 1923 and accepted in an amended form by Government, which had as its object the encouragement of the co-operative movement and the increase of financial assistance to agriculturists by providing co-operative societies with increased funds to loan.

(iii) The Rangoon Development Trust (Amendment) Bill, 1924. This measure originated from a resolution, carried against Government opposition in December 1923, which had as its object the increase of Burmese representation on the Board of Trustees, the reduction of the rent fixed by the Trust for land reclaimed and developed by it, and the introduction of arbitration between the Trust and its tenants. In March 1924 a Budget cut was moved to enforce the resolution, but was withdrawn on assurances being given by Government.

The leader of the opposition moved as amendment to the Bill that the chairman of the Board of Trustees should be elected by it instead of being appointed by the Local Government, that the Burma Railways Company and the Rangoon Trades Association should not be given representation on the Board, that the Legislative Council should elect three members of the Board instead of the two proposed in the Bill, and that Government should be bound to nominate two Burmans to the Board. In opposing amendments the Finance Member summed up the Burmese attitude to the Trust as follows :—

" Their whole aim and object has been to get the Trust to reduce its rents, to give away land for nothing and in fact to betray its trust."

The amendments were put to the Council and lost without a division and the Bill was also passed without a division.

(iv) The Burma Tax on Sea Passengers Bill, 1925. The object of this measure was to tax, at the rate of Rs. 5 each, immigrants by sea, most of whom, being labourers from India with no fixed residences in Burma, escape the payment of either the capitation or the *Thathameda* tax. The Bill was supported by the opposition and the Burmese adherents of Government and opposed by Indian and European non-official members. The Indian members regarded the Bill as a measure directed against Indians and likely to restrict the free entry of Indians into Burma, and the European members thought that it would interfere with the flow of Indian labour, on which industry in Burma largely depends. The opposition to the Bill was assisted by the facts that in some towns capitation tax or *thathameda* tax is not levied and in some other towns capitation tax is levied in the form of a land rate : that

capitation tax is payable only by males between the ages of 18 and 60; and that the rate for those who are unmarried is only Rs. 2-8. Many amendments were moved to the Bill. Of these, two went to a division and were defeated by 47 votes to 15 and 48 votes to 13. The Bill was finally carried without a division after prolonged and heated discussion in which considerable racial feeling between Indians and Burmans was evident.

(v) The Burma Expulsion of Offenders Bill, 1925. This measure originated in a recommendation of the Crime Enquiry Committee of 1923 that a person not domiciled in Burma who qualified for restriction under the Burma Habitual Offenders Restriction Act should, instead of being restricted in Burma, be sent back to the place from which he originally came. It divided the House in the same manner as the Tax on Sea Passengers Bill, the Indian members opposing it because they thought it attached a stigma to the Indian community and might be the precursor of further legislation against Indians, and the European non-official members, because, in their opinion, the benefits which would accrue from the Bill would not outweigh the disadvantage of estranging the Indian community. The discussion of the Bill was also similar in character. The motion that the Bill be passed was put to a division and carried by 56 votes against 15. The power to expel political offenders under this measure was subsequently deleted by an amending act (Serial No. 30, Appendix VII).

(vi) The Rangoon Port (Amendment) Bill, 1925. This measure was introduced in pursuance of proposals to increase the representation of non-European interests on the Board of Trustees for the Port made before the institution of the Reforms ; but there had been also several questions in the Council suggesting special Burmese representation on the Board. The Bill provided for the increase of Board by four nominated members. There were three amendments moved by the opposition. The first was to reduce, from four members to two, the representation of the Burma Chamber of Commerce, a body which, though open to all races, is in practice European. The second proposed to double the representation of the Rangoon Corporation which, it was thought, would be Burmese. The third was to provide that the four extra members should not be nominated, but should be elected, two by the Burmese Chamber of Commerce, one by the Chinese Chamber of Commerce and one by the Indian Chamber of Commerce. All were pressed to a division and lost by 38 votes to 29, 37 votes to 30 and 39 votes to 31 respectively. Finally the motion that the Bill be passed was opposed and put to a division at which the Bill was carried by 38 votes to 29. Throughout the debate Government was supported by the European and Indian members, but very few Burmese members voted for the Bill. The claim of the opposition was that Burmese representation on the Board should be granted on general grounds and not with reference to the very limited extent of Burmese commercial interests in the Port.

(vii) The Burma Registration of Adoptions Bill, 1926. This Bill required *Kittima* adoptions to be registered in order to prevent the false claims and litigation for which the practice of informal adoptions had given much opportunity. The opposition voted against the Bill on the ground that (though it had been introduced in Council four months before) , there had not been sufficient time to consider its provisions. It was carried by 44 votes to 18.

(viii) The Burma Oilfields (Amendment) Bill, 1927. This Bill was strenuously opposed as a limitation on the activities of labourers on

strike and an attempt to back up the interests of European capital. Though it merely proposed to apply to the oil-fields provisions identical with section 31B of the Rangoon Police Act, which had long been in force without arousing complaint, Government was accused of imposing slavery for the benefit of the Burma Oil Company. The motion that the Bill be taken into consideration was passed by 40 votes against 23 and that the Bill be passed by 45 votes to 28.

(i) The Burma Village (Amendment) Bill, 1927. This measure was introduced because the experience of district officers had shown that village administration had been injuriously affected by the too extensive relaxation of obligations under the Burma Village Amendment Act of 1924 (Serial No. 4, Appendix VII), and it proposed to restore some of these. The motion to take it into consideration was opposed by the Opposition parties, on the ground that the Bill was reactionary, oppressive and unlikely to be effective in the reduction of crime, which was attributed to drink, gambling and the corruption of officers. On being put to a division, the motion was carried by 42 votes against 25. Two amendments to restore further provisions deleted by the 1924 Act in regard to the communal responsibility of villagers and the deportation of villagers who harbour criminals, were moved by a Burmese member of the Golden Valley party. These were accepted by Government. One was put to a division and carried by 42 votes to 26. The opposition had walked out before the other came up for discussion and it and the amended Bill were carried without a division.

In the course of the debate on this Bill, an official member included in his speech the following remarks on the necessity in Burma of a law such as the Village Act :—

"The reason for amending the Act in 1924 was apparently an opinion held at that time that public opinion in Burma had developed to such an extent that it was capable of dealing with crime without the assistance of the Village Act. The hon'ble members opposite say that in civilized countries you do not require an Act like the Village Act. The reason for that is that in those countries public opinion is against the criminal, and the police and the executive have no difficulty in obtaining the assistance of the public. I do not think any member on the opposite side of the House, whatever part of the Province he comes from, can say that this is the case in Burma or any part of Burma . . . . . The strength of public opinion, without which it is impossible to cope with crime depends directly on the strength of the administration . . . . . Competent opinion is emphatic in stating that one of the causes of the increase in crime which followed the amendment of the Village Act in 1924 was the weakening of public opinion following the weakening of the law."

(g) Private Legislation.

A tabular statement of the private legislation which came before the Council is contained in Appendix VIII. Nine Bills were introduced, of which five were passed, one withdrawn and three rejected.

The Rangoon Rent (Amendment) Bill, 1923, was introduced by the member for the Anglo-Indian community with the object of continuing for two years longer, *i.e.*, up to April 1925, the restriction of rents in Rangoon provided by the Rangoon Rent Act of 1920. The necessity of continued restriction was recognized by all parties, and after some discussion as to the period, the Bill was passed unanimously. The period was further extended to the 31st December 1926 by the Rangoon

Rent (Amendment) Act, 1925, a Government measure (Serial No. 15, Appendix VII). The Rangoon Rent Bill, 1925, was introduced by the same member with the objects of extending the period of restriction up to April 1930, of including new buildings under the restriction and of remedying defects in the existing law. The Bill was much altered by the Select Committee, which deleted the extension of the period of restriction and the inclusion of new buildings ; and, after one amendment had been put and lost, was carried without a division.

The same member also introduced the Rangoon Rent (Amendment) Bill, 1926, which proposed to extend the period of restriction up to the end of 1929. This Bill was supported by the Opposition but was opposed by Government on the ground that restriction was an emergency measure for which necessity no longer existed. It was rejected by 42 votes to 35.

The Rangoon University (Amendment) Bill, 1923, was introduced by a prominent member of the Nationalist party and was the outcome of the agitation against the original constitution of the University which resulted in the strike of college students and the boycott of Government and missionary Schools in 1920, and aroused much political excitement in the years immediately preceding the introduction of the reforms. The Bill in its original form was opposed by the member for the University on the ground that it proposed to set up a University of a bad type in pursuance of popular demand which, in the interests of education, ought to be resisted. The view of the spokesman of the Nationalist party was that university education and its control ought to be popularized, despite the opinion of experts, so as to adapt it to the actual needs of the country in which the standard of primary and secondary education is not high and there is little wealth. As regards yielding to popular demands, one member said :—

"The Nationalist party, who brought in this Bill, are pledged to the country that they will come to the Council to put in an amending Bill to the University Act and if . . . . members . . . postpone the Bill or put the draft Bill out of shape . . . . the people of the country will turn round and say that the Nationalist party has not been able to do as they wished them to do when they entered the Council and that they are altogether useless. That will strengthen the influence of the other party who are opposing the Nationalist party outside the Council."

Another member said :—

"If the people want an affiliation type why is it necessary . . . . . that their wishes should be entirely withheld from them ? If they want to go to the dogs, let them."

The bill as amended by the Select Committee represented a compromise which was promoted by Government in order to settle a controversy which had raged for three years, impeded the progress of education and severely taxed the relations between Government and the people. Its main features were the enlargement of the Council of the University by the addition of a strong non-official element ; its recognition as the supreme governing body with power to review the actions of other University authorities except in purely academic matters, in regard to which a procedure was provided for the settlement of disputes between the Council and the Senate : and the empowering of the Council, subject to certain conditions, to affiliate outside colleges. The amended Bill was passed without discussion or division.

The Burma Rural Self-Government (Amendment) Bill, 1923, was introduced by another member of the Nationalist party and owed its origin mainly to the aversion to the authority of village headman which was so marked a feature of early political agitation. During the time taken to circulate the Bill this feeling had subsided. The Select Committee which considered the Bill in 1925 found it unnecessary to proceed with it, and the Bill was withdrawn.

The City of Rangoon Municipal (Amendment) Bill, 1923, was introduced to give effect to a resolution passed by the Corporation. It met with no objection on principle and was passed without a division.

The Rangoon Hackney Carriages (Amendment) Bill, 1924, was introduced by an Indian member in the interests of pullers of rickshaws who, it was stated, were obliged to pay to the owners of rickshaws hire for their use at exorbitant rates. The Bill was opposed by Government on the ground of interference with contractual relations and, after it had been circulated for opinion, a motion to refer it to a Select Committee was put and lost without a division.

The National Sports Bill, 1927, was introduced by a member of the Nationalist party with the object of providing recreation in villages, where people are idle for several months in the year. Government was obliged to oppose it because it would have set up an Association with legal power to hold festivals and entertainments without the permission required by the provisions of the Village and other Acts. A motion to refer the Bill to a Select Committee was defeated by 42 votes to 21.

The Burma Midwives and Nurses (Amendment) Bill, 1927, was introduced by a Rangoon medical practitioner, who is a nominated member of the Council, with the object of reducing the high mortality rate in connection with child birth. The Bill was supported by all parties and was carried without division, with an amendment which reduced from three years to eighteen months the period to elapse between notification of an area and the prohibition of practice by unregistered midwives therein.

Appendix IX contains a statement showing, for reserved and transferred subjects separately, the number of budget cuts proposed in each year and the action taken by the Council and by Government in regard to them.

(h) The Budget.

The Budget for 1923-24 was presented on the 15th March 1923. The voted expenditure was 86 per cent. of the total and was shown separately from the non-voted. The general discussion of the budget occupied two days and demands for grants the immediately succeeding four days. The votable demand under each major head was put to the Council separately. It was announced when the budget was introduced that Government had approved the appointment of Committees on which the Council would be represented to investigate expenditure in the departments under the charge of each Member of Government.

(i) 1923-24.

In the general discussion of the budget the governing ideas of its critics were that the total expenditure was too great, that money should be diverted from reserved departments and spent on education and economic and special improvements, and that expenditure on services and appointments filled by Europeans should be reduced and Burmans be made fit for employment therein and be given the monopoly of other services.

The cuts proposed were mainly in pursuance of these objects and of large amounts. To secure retrenchment reductions were moved in the grants for General Administration, Land Revenue, Police, Irrigation, Ports and Pilotage, Forests, Excise, Civil Works and the salaries of Ministers. Government agreed to reductions amounting to Rs. 6,38,510 under General Administration, Irrigation and Ports and Pilotage and to a reduction of Rs. 10 lakhs under Civil Works. A cut of Rs. 10 lakhs under Police was carried against Government opposition. This was the Department most severely attacked ; and, in addition to the general ground of high expenditure, objection was taken to the activities of the Criminal Investigation Department in regard to political agitation, the existence of an Indian Military Police, the alleged failure of the Police to prevent and detect crime, the absence of Burmans in the Imperial Police Service, corruption and oppression.

As regards the services and other appointments, cuts were moved to induce the abolition of the posts of Financial Commissioner, Development Commissioner, Commissioners of Divisions and the Chinese Adviser ; to express dissatisfaction with the pay of Deputy Myooks ; to raise the pay of the Subordinate Judicial services ; to disapprove the Frontier service which is not sought after by Burmans ; to induce Burmanization of the Forest and Agricultural services, of the appointment of the Secretary to the Legislative Council, of University professors and lecturers, of Assistant Secretaries, Registrars, and Branch Superintendents in the Secretariat, of Judges of the High Court and of the Director of Publicity.

Objection was taken to the construction of a railway and the undertaking of a hydro-electric survey, which, it was supposed, would be for the benefit of the Burma Corporation ; to additional expenditure on the Burma Section of the Wembly Exhibition, to alleged racial distinctions in the Rangoon General Hospital, and to supposed underpayment of non-American teachers in the Judson College.

In connection with social and economic improvement, cuts were moved to draw attention to the recommendations of the Indian Jails Committee in respect of non-habitual offenders sentenced to long terms of imprisonment ; to the conditions of labour in Rangoon ; to the grievances of men employed in the Government Press ; to infantile mortality and to the improvement of the breed of cattle : and to prevent the grant of a loan to the Rangoon Development Trust on the ground that it had done nothing to improve the housing of the poor in Rangoon.

Though in view of the reduction of the demand for Police, economy was expressed by Government it was found necessary to apply for a supplementary grant of nearly Rs. 9 lakhs in November 1923. This the Council refused without discussion, and the amount was therefore certified by the Governor under section 72D (2) (*a*) of the Government of India Act.

The Budget for 1924-25 was presented on the 27th February 1924.

(ii) 1924-25.

The form of presentation was altered by the division of the estimates into two parts, "Carry on" and "Development," so as to enable members to concentrate attention on new departures and treat the "Carry on" expenditure, like the Consolidated Fund in the Budget of the United Kingdom, as standing expenditure which is sanctioned as a matter of course. The general discussion occupied two days and the discussion of the demands

for grants seven days in continuation. The demand under each major head was put to the Council separately.

The criticisms advanced in the general discussion of the budget were on the same lines as in the previous year, but special stress was laid on the need for education and, in particular, vocational education ; for the encouragement of indigenous industrial development ; and for the improvement of the economic condition of the people, mainly by the increase of facilities for agricultural credit. These and other " nation building " activities were regarded as primary *desiderata* to which expenditure should be diverted from law and order departments and even from such forms of development an improved communications. The Burmanization of superior services and the improvement of the pay of provincial and subordinate services were also prominent features. The mention of the possibilitiy of extra taxation aroused apprehension. Government was attacked for the utilization of the Rice Control profits otherwise than for the direct benefit of the agricultural classes.

The number of cuts proposed simply to promote economy was not great. Government agreed to a reduction of Rs. 3,05,000 under General Administration and to the appointment of a Committee to enquire into the working of the Public Works Department with a view to the prevention of extravagance therein. The reduction of the cost of the Land Records Department and of the Governor's tour expenses and the postponement of the construction of civil buildings were suggested by other motions which were withdrawn.

There were, however, important motions to divert expenditure to " nation building," activities. To this category belonged a cut of Rs. 50 lakhs odd in the grant for Police moved by an Independent member to give effect to his view of the duties of Government, which he described as follows :—

" The first and primary duty is to develop us materially, morally and economically and also to make us fit to assume full responsibilities of Government. The second duty of secondary importance is to organize and maintain establishments necessary with due regard to appropriate standard of efficiency. The second duty should only be intended to share in the achievement of objects contemplated in the discharge of the first primary duty and never at its expense. There is therefore a limited scope in the discharge of the second duty. Here we differ seriously with Government..... In making systematic efforts to give undue preference to the point of efficiency as they have done hitherto, Government have materially failed in the discharge of their primary duty to us."

This motion went too far for some of the opposition and on being put was lost without a division.

Another motion was made on the some grounds to reduce the grant for Ports and Pilotage by Rs. 11 lakhs odd. It suffered the same fate, as also did similar motions to reduce expenditure on Civil Works by Rs. 86 lakhs odd, and on Scientific Departments. But a cut of Rs. 25 lakhs, in order to postpone expenditure on roads and buildings until the country had been provided with popular education and better medical facilities and the economic condition of the people had been improved was generally supported by the opposition and defeated by four votes only.

As regards the Services, reduction were moved to induce an improvement of the pay and prospects of the Provincial Forest Service, a

reduction in the number of highly paid posts in the Irrigation Department and a reduction in the number of Deputy Inspectors-General of Police ; to object to the employment of European Sergeants and the non-Burmanization of superior appointments in the Rangoon Town Police, to prevent the further recruitment of European officers to the Forest Department and to object to the supposed appointment of an officer of the status of a Deputy Conservator of Forests as Superintendent of the Maymyo Botanical Gardens ; and to suggest that capitalists should contribute to the cost of Inspectors of Factories. The refusal of the grants for the Chinese Adviser and the Publicity Board was proposed. There was a long discussion in regard to the latter cut which was pressed to a division and lost by a substantial majority.

Objection was raised to the payment of the pensions of retired Indian servants of Government, living in India and to a grant under Agriculture to a Mission School.

The payment of a contribution by Government to the Shan States Federation was called in question.

The most important motions directed against the administration of reserved subjects included a cut to secure the return to the oilfields of leading agitators who had been expelled therefrom under the Oilfields Rules, which was carried against Government Opposition by 47 votes to 31 ; a cut to express dissatisfaction with the efficiency of the police, which was withdrawn ; and a cut to cause Government to take action on a resolution passed in the Council in December 1923 that Burmans should be given greater representation on the Board of the Rangoon Development Trust, an enquiry held by a Committee with a non-official majority into the working of the Trust with a view to reducing rents, and arbitration allowed between the Trust and its tenants. The last mentioned gave rise to a prolonged debate in the course of which the Chairman of the Board of Trustees remarked :—

When this question was debated in this Council this year . . . the Council decided in no uncertain manner that, whatever the law might be, the Development Trustees should depart from it. The Development Trust has no intention whatever of evading that decision or of hiding behind the fact that it is a reserved subject. The moment that debate was made known to the Development Trustees I placed myself in communication with the Local Government and it was agreed that the decision of this House was held to have absolved the Development Trust from strict compliance with the provision of the law governing the administration of the Government Estate." The motion was finally withdrawn on assurances that Government would almost certainly accept the proposals of the Board of Trustees regarding the recommendations of a Sub-Committee of the Board that rents should be comprehensively reduced and that the Board would consider these recommendations sympathetically.

In minor matters relation to the administration of reserved subjects reductions were proposed to prevent the appropriation of grazing grounds by the Colonization Department and to protest against the inadequacy of the provision for agricultural advances and the methods of making such advances ; to prevent the employment of Senior Law Officers in the prosecution of political cases, to cause Government to engage Pleaders for the defence in murder cases in the Courts of committing Magistrates and to draw attention to withdrawals by Government Prosecutors of cases committed to Sessions ; to express

dissatisfaction with the inclusion in an official document of racial characteristics among the causes of crime; to improve the diet and education of prisoners and abolish corporal punishment in jails and to improve the training of prisoners on trades; and to protest against the abolition of the Labour Office.

The objects with which reductions relating to the administration of transferred subjects were proposed, were to induce a statement of the excise policy of Government, to object to the payment of rewards in excise and opium cases, to draw attention to the cost of administration of salt and get it classed as a Provincial Subject and to emphasize the importance of the promotion of public health and advocate greater expenditure thereon. The last subject evoked a long discussion of an inconclusive nature dealing with many aspects of the problem.

(iii) 1925-26.

The budget for 1925-26 was introduced on the 28th February 1925. In the form of the budget a distinction was made for the first time between Revenue expenditure and Capital expenditure. The budget was divided into two parts—Part I, Receipts and Voted Expenditure and Part II, Non-Voted Expenditure. The first part was subdivided into four sections, one for each Member of Government, in order to show the expenditure for which he is responsible and enable the Council to realize more clearly than it had done the limited functions of the Finance Department in respect of the Budget. Other minor charges of form in the direction of clearness were made.

One day was occupied by the general discussion of the budget and the next day by the replies thereto of Members of Government. The six working days of the immediately succeeding week were occupied by the discussion of demands for grants. One demand was made for all the major heads under the control of each member of Government, that is for each Department of the Government instead of as previously for each major head.

During the general discussion the form of the budget was criticized as not giving effect to the principle of joint responsibility, as using the division of expenditure into Revenue and Capital to conceal a deficit and as furnishing insufficient information on details. Considerable stress was laid on the necessity of cutting down expenditure; and the programme of construction of roads and buildings, staff in the Forest Department, General Administration, and launches for the use of officers were cited as suitable subjects for retrenchment. Several members expressed dissatisfaction that a contribution should have to be paid to the Central Government. Reference was made to the slow progress of Burmanization and it was suggested that Government should exercise presure to secure Burmanization of the Railway services. Objection was made to the elimination of Burmese and Shan elements from military units and to the deposit of Government funds with the Imperial Bank because it did not do buisness with Burmans. The efficiency of the police in relation to the expenditure thereon was criticized and objection raised to the application of the Criminal Law Amendment Act. It was suggested that better provision should be made for loans to cultivators, the establishment of land mortgage banks and the improvement of agriculture. The excise administration came in for considerable criticism directed towards the reduction of shops and the increase of the powers of Local Advisory Boards, and references were made to some aspects of forest and educational administration.

On the whole the general discussion was pitched in a much more moderate key than the discussions of the two previous years and was based more on practical considerations and less on political ideals.

The number of reductions of grants moved with the sole idea of promoting economy was not great. A motion to reduce the provision for communications by Rs. 10 lakhs was withdrawn on the promise of the Minister to save that amount; another to reduce by nearly Rs. 3 lakhs expenditure on buildings was accepted to the extent of Rs. 1 lakh. An unnecessary provision of Rs. 2 lakhs for loans in respect of Government brickfields and quarries was also deleted by consent. Unsuccessful motions with this object were made in regard to launches, geological survey, the Governor's tour expenses and the engagement of special prosecutors in criminal cases.

A motion which had as its object the reduction of police expenditure in order to spend the money on education and similar objects was withdrawn after a long discussion.

A motion based on the ground that the *thathameda*-tax should be abolished and in its place a local tax imposed was withdrawn on a promise that the question would be referred to a Committee which had been appointed to find a substitute for the capitation-tax.

Two motions arising mainly from dissatisfaction with the action taken by Government in regard to political agitation were lost only by the casting vote of the President. A third motion involving censure of the Rangoon Town Police for their action in dispersing a political meeting held in Rangoon to protest against the conviction of U Ottama for sedition, was lost on a division by only one vote.

In regard to services and appointments, a motion in which the abolition of Commissioners was discussed was defeated by two votes. The Burmanization of Government Prosecutors and of Judges of the High Court was suggested objection, taken to the supposed intention of Government to appoint a non-Burman to be Official Trustee and Administrator-General, the increased appointment and the improvement of the pay of non-European nurses in the Rangoon Hospital advocated, and the appointment of a European Superintendent in the Maymyo Botanical Garden called in question. The appointment of Chinese Examiner was again the object of attack. A reduction was moved to induce the grant of Burmese representation on the Board of Commissioners for the Port of Rangoon. The increased employment of Burmese contractors and Burmese labour on Public Works was advocated in the discussion of a motion to reduce expenditure on communications. Religious considerations appeared in several motions. One had for its object the speedy removal of the Arsenal from proximity to the Shwedagon Pagoda and was lost only by the casting vote of the President. Another raised the question whether Buddhist monks should stand up when a Magistrate or Judge enters his Court and was defeated by two votes. A third which was withdrawan, related to an agricultural grant to a Mission School; and fourth also withdrawn to the employment in schools of a phyisical instructor belonging to the Y.M.C.A.

Reductions proposed in respect of the administration of reserved subjects had has their objects the establishment of agricultural banks; the increased provision of irrigation works; the avoidance of frequent of transfer of officers in the Translation Department; the discontinuance of rewards to informers in gambling cases and criticism of police efficiency; and the questioning of the utility of Borstal institutes.

In regard to transferred subjects reductions were proposed to obtain a statement of policy on the relative claims of fisheries and agriculture where these interests conflict ; to abolish the excise detective department as unnecessary and given to malpractice to reduce the supply of opium by Government to shops for its retail sale, and to bring about a reduction of liquor shops and the conferment of greater powers on Excise Advisory Boards ; to relax certain aspects of forest administration in the interests of villagers ; to draw attention to the decline of the co-operative movements and suggest a more liberal and sympathetic attitude to it on the part of Government and its officers; to criticize the working of the Public Works Department in regard to local roads, the seawall at Mergui and the quarries at Mokpalin; to obtain the inclusion of the Insein Technical Institute as a constituent college of the University ; to induce Government to hand over the conduct of examinations in Pali to popular control, and to draw attention to the exclusion of Rangoon from the benefits of the fund for night schools because the Corporation objected to the teaching of English therein ; and to secure the creation of a Board to advise the Superintendent of the Rangoon Hospital and the appointment of honorary Civil Surgeons in the Hospital from among private practitioners.

A cut was moved to promote the activities of Government in amelioration of the condition of labour in regard to education, religious instruction, housing and water supply. The promotion of industrial development was advocated by cuts to induce Government to take steps to assist the salt industry and to ensure that durbar presents are of local manufacture.

(iv) 1926-27.

The 1926-27 budget was the entirely prepared in the Secretariat and not like its predecessors by the Accountant-General in consultation with the Secretariat. It was also the first budget dealt with by the second Council. It was presented on the 26th February 1926 and the most important charge of form was the differentiation of capital expenditure into that charged and that not charged to revenue. The general discussion of the budget occupied one day and the replies of Members of Government the next day. Five days in the immediately succeeding week were allotted for the discussion of the demands for grants which were, as in the previous year, made by Departments of the Government and not by major heads.

In the general discussion objection was taken to the form of the budget because it did not give facilities for noticing changes in the cadres of the services. As regards economy the point of attack shifted from expenditure to receipts. The leader of the Opposition explained that the three parties composing it had committed themselves to the abolition of the *thathameda* and capitation-taxes without the provision of substitutes therefor, part of the resulting loss to be borne by provincial funds and the remainder to fall on local bodies, which would be left without financial assistance from Government to raise their own revenues. Strong objection was raised to be constitution of Government Estates, in which rent higher than land revenue, would be charged. The appropriation to provincial instead of to central revenues of the duty on kerosene and petrol and of the cess on exported rice was urged. As regards expenditure, objection was raised to the continuance of the contribution to the Shan States Federation, to large capital expenditure to the liberality of the Commission to the superior services

to the creation of an additional post of Chief Engineer in the Public Works Department to the cost of allowances and honoraria and to the cost of construction of the lunatic asylum.

The financing of capital expenditure by loans and accumulation of the revenue surplus to provide for the falling off of receipts in bad seasons were suggested by a member on the Government side.

It was urged by the Opposition that Government must assist in economic uplift which was stated to be the true remedy against crime ; and to this end the improvement of credit facilities by the establishment of agricultural banks, the deposit of the funds of local bodies in co-operative banks and the increase of agricultural advances were advocated as well as a loan to an indigenous pottery enterprise.

Compulsory education and further help to the national schools (established as a result of the boycott of 1920) were suggested by Opposition members and greater attention to technical education in vernacular schools by members on the Government side of the House. In regard to Excise the line taken was the prohibition of liquor and opium notwithstanding the loss of revenue ; and it was strongly urged by an Indian member.

The grant to the Provincial and Subordinate services of concessions similar to those granted by the Lee Commission to the superior services, the promise of employment in the public service to State scholars sent abroad for education, the improvement of the salaries of teachers in high schools and the Burmanization of the staff of the Dufferin Hospital were advocated ; and objection was raised to Bengali teachers in High Schools and to the re-employment of retired members of the Provincial service as additional District Magistrates to deal with an outbreak of crime.

There was, as usual, criticism of the measures adopted to deal with crime and political agitation and reference to the prevalence of corruption which, one member assigned to insufficient salaries. An Indian nominated member expressed the view that crime was due not to want of employment, but to want of morals and drew attention to the bad management of their funds by co-operative societies and to the alarming misappropriations of the funds of local bodies.

In the discussion of the demands for grants, not a single motion was made with retrenchment as its main object. The discussion was mainly inspired by political motives. The most important motions,—to refuse the grants for the salaries of the ministers,—represented the attempt of the Home Rule and Swarajist parties to wreck dyarchy. They were supported by the Nationalist party, which had bound itself by a pledge with the other two parties not to accept office during the life-time of the Council. The debate occupied the most of two days. The opposition case included two main arguments ; first that dyarchy was not acceptable to the people and had failed to give effect to their wishes as expressed by their elected representatives (the position of the Swaraj and Home Rule parties) ; and, second (the position of the Nationalist party), that the Governor had acted unconstitutionally in selecting minister from the Independents because at the time of election, the Independents were not a party but included members of several parties and because when parties were subsequently formed, the Independent and Golden Valley parties did not include a majority of the elected members. The claim was made that official and nominated members should not vote on the motions and

paragraph 233 of the Montagu-Chelmsford Report was quoted in support of this claim so far as it related to officials. Objection was taken to the appointment as Minister of the representative of the Chinese Chamber of Commerce, a special and alien Constituency, and of a member of the Nationalist party who had seceded to the Independent party after the election. It was pointed out by members on the Government side of the House that dyarchy had been granted to Burma at its own request; that the Nationalist party had been returned at the elections to work the reforms and had allied itself with the Home Rule and Swaraj parties simply because ministers were not selected from it, that the action of the Governor in selecting ministers was in accordance with section 52 (1) of the Government of India Act and was otherwise warranted by the result of the elections, that in the first Council Nationalist ministers had relied on the official bloc against their own party and would also have had to rely on it in the second council if they had been appointed, and that the voting of official members on such motions was in accordance with the view expressed in the Report of the Joint Select Committee. Both motions were defeated by 51 votes to 40.

Objection to the action of Government in respect of political agitation was taken in a motion to censure Government for authorizing the prosecution of one of the leaders of Hlaing-Pu-Gyaw party, which was lost on division by 45 votes to 42 ; in a motion to prevent the sending to Burma of Indian political prisoners, which was carried by 38 to 33 votes against Government ; and in a motion regarding the application of the Criminal Law (Amendment) Act and also with reference to bribery and the *shiko* question which was defeated by 50 votes to 39.

Opposition to foreign capitalist was evident in motions to cause Government to make enquiry into the conditions of labour in the oilfield and objecting to an improvement in the delta waterways on the ground that the Irawaddy Flotilla Company would benefit by and should pay for it.

As regards taxation, an important motion was made objecting to the formation of Government Estates, in the discussion of which the right of Government to levy rents on waste land allotted by it for cultivation was challenged. The motion was defeated by 50 votes to 44.

In relation to the Services, motions were made to ensure that junior officers should not be appointed as District and Sessions Judges, to improve the prospects of promotion of the Provincial Forest service, to benefit European and Anglo-Indian Sergeants of the Rangoon Town Police and to object to the appointment of pensioners as Additional District Magistrates as an emergency measure to deal with an outbreak of crime. The last mentioned aroused long discussion, the appointment of pensioners being attacked both as unnecessary and as an infringement of the rights of the Provincial services. It was defeated by 52 votes against 42.

A motion, having as its object the increase of Burmese representation on the Board of Commissioners for the Port of Rangoon, was defeated by 46 votes to 42.

As regards the administration of reserved subjects, motions were made to improve the distribution of water in an irrigation system, to prevent the removal of the High Court from Mandalay, to increase the subsistence money for journeys of released prisoners to their homes, to improve conditions in lock-ups for undertrial prisoners, and to improve labour conditions in factories.

The only motions relating to transferred subjects were in order to procure grants for night schools in Rangoon, to have an Inspector acquainted with Telugu appointed for Telugu schools and to draw attention to bad sanitary conditions in Akyab.

The 1927-28 budget was presented on the 24th January 1927.

(v) 1927-28.

Changes in form included the division of capital expenditure into expenditure for which loans are admissible and expenditure for which loans are not admissible ; and the entry, in pursuance of a motion adopted by the Council, of major works in the body of the budget, so as to make it impossible to commence a new work not entered in the budget without obtaining the approval of the Council to an additional grant. Details were given in schedules of new expenditure other than on works, and there were also accounts of Government commercial undertakings such as quarries, brickfields and dock-yards. The general discussion of the budget occupied one day and the replies of Members of Government the next. The six working days of the immediately ensuing week were occupied by the discussion of the demands for grants which, as before, made by Departments of the Government and not by major heads.

In the general discussion of the budget the opposition displayed considerable apprehension as to the financial position of the Province and the growth of expenditure at a rate greater than the growth of revenue. There was a strong desire to reduce capital expenditure on works and the prospect of having to take a loan for such expenditure was disliked. In other directions retrenchment was suggested in the number of well-paid post and the cost of the Superior Services, in regard to which the recommendations of the Lee Commission were regarded as extravagant ; in the cost of police on the ground that reducing police would not increase crime, which was due to want ; in rewards to headmen ; and by discontinuing the contribution to the Shan States Federation. All opposition parties were unanimous in their determination that *thathameda* and capitation taxes should be abolished without the provision of any substitutes ; and, to make good the loss, suggested that the sums of money which the Government of India had (it was alleged by the leader of the opposition) wrongfully and fraudulently taken should be recovered.

The leader of the Home Rule party expressed the view that "money spent for the development of Burma should be spent only for the progress of Burmans." Many suggestions were made by various opposition members to that end, including the speedy establishment of land mortgage banks to issue loans at a low rate of interest, the grant to cultivators of land in reserved forest, state help to agriculture, the provision of grain elevators, the teaching and encouraging of industries, the subvention of Burmese doctors, mass education, and the translation of about 100 books on commercial subjects into Burmese and the substitution of teaching therefrom for religious instruction in Buddhist monasteries.

In Excise administration, prohibition was again urged and also the creation of a Provincial Excise Advisory Board to decide disputes between Collectors and municipal committees.

On the Government side of the House, non-official members advocated borrowing for new expenditure and the issue of premium bonds, better provision for public health in rural areas and the appointment of a Labour Commissioner ; and drew attention to the financial maladministration of local bodies.

In the proposed reductions of demands the motive of economy was not so entirely lost sight of as in the previous year. Cuts of Rs. 1 lakh under General Administration, Rs. 1½ lakhs under Ports and Pilotage, Rs. 1,20,000 provided for Rangoon suburban development, Rs. 2 lakhs for the construction of roads along canal banks, Rs. 72,800 for a hydro-electric survey, Rs. 10 lakhs under Civil Works, and Rs. 5 lakhs provide for the Mergui sea wall were moved with retrenchment as the primary object. But in many of these cases other objects were included, *e.g.* complaint against the growing power of the Finance Department, objection to launches and roads for touring officers and to a water supply scheme as not for the benefit of Burmans and protest against the system of administration as unsound generally. Four of the proposed reductions were carried to a division and lost. The others were either withdrawn or lost without division. The question of reducing rewards to headmen gave rise to a very prolonged discussion on their duties and emoluments.

A motion to reduce the provision for police by Rs. 4 lakhs had as its objects objection to the growth of police expenditure, increased expenditure on " nation building " departments and economic development, the reduction of superior officers of the police and the placing of the police under popular control. It was lost by 51 votes against 21 after a long discussion in which alleged police malpractices, the Military police, the Criminal Investigation Department, and action in respect of political associations were among the objects of criticism.

There were two motions with the object of the abolition of *thathameda* and capitation taxes. One was lost without a division and the other defeated by 42 votes to 25. The latter included among its objects a protest against the experimental introduction of a system of distribution of the land revenue demand by local assessors in a certain area, and the prosecution of Buddhist monks for seditious preaching in connection therewith.

With the motive of economic improvement there were motions to enable District Councils to carry out irrigation works, to maintain irrigation, embankment and drainage works in certain districts, to protest against delay in establishing land mortgage banks, to prevent the disregistration of the more inefficient co-operative societies, to cause effect to be given to decisions to send Burmese students to England to study co-operative work and to enable the funds of local bodies to be deposited in co-operative banks, to cause Government to undertake the investigation of industrial processes and to get certain roads and railways improved.

Motions were made with the objects of increasing the pay and travelling allowance of the Burma Educational service, and the payment of better salaries to vernacular teachers.

The objects of other motions included the trial of election petitions by tribunal presided over by a judge of the High Court and containing two barristers or advocates, the expression of dissatisfaction with the choice of Commissioners appointed to hear a bye-election petition (both these were ruled out), the transfer of certain districts from the jurisdiction of the Rangoon High Court to that of the Mandalay High Court, the discusssion of abuses of jail administration, the discussion of the misuse of powers by detective officers of the Criminal Investigation department, a protest against the appointment of a junior officer as Joint Registrar in the Co-operative department, the adoption by

Government of the recommendations of a Co-operative Conference, the provision of a High School, increased educational facilities for Telegu and the improvement of the water supply of a district.

As in the previous year much time was consumed in the discussion of motions with a political object. Motions were again brought forward by the leader of the Home Rule party to refuse the salaries of the ministers and supported in speeches so full of racial considerations that protests were drawn from the leader of the Nationalist party and an Indian member of the Swaraj party. One of the motions was carried by the opposition to a division at which they all refrained from voting : the other was put and lost without a division. An Indian member made a motion which initiated a long discussion of the working of the reforms. Points raised were the freedom of nominated non-official members to vote as they wished ; the failure of officials to make as many speeches in the second Council as in the first ; the propriety of voting by officials on such questions at the removal of the sex-disqualification for membership of the Council; the appointment of ministers in the second Council; the alleged seduction of members of the Nationalist party by bullying and cajolery ; the unsympathetic treatment by Government of measures proposed by the opposition in the second Council ; and short notice of Council meetings. On the whole, the opinion of the opposition seemed to be that in the first Council the reforms had worked fairly well and secured substantial results, and that in the second Council Government had taken too great an advantage of its voting strength.

The leader of the Home Rule party introduced a motion in regard to the prevalence of bribery and corruption and the appointment of certain Committees by Government without consulting the Council. It gave rise to a heated discussion in the course of which the opposition parties walked out of the Council Chamber as a protest against what they regarded as a slighting reference made by the Home Member to U Ottama, a Buddhist monk under imprisonment for sedition. The leader of the Home Rule party said in regard to U Ottama :—

"All present here are his disciples."

WORKING OF STANDING COMMITTEES.
The Finance Committee.

The Finance Committee had, up to the end of 1927, held 60 ordinary meetings, of which the first was on the 7th May 1923, and one special meeting. The average attendance was 9 and the average length of each meeting 3¼ hours. Attendance fell off to some extent after August 1926 and in 1927 two meetings were abandoned for want of a quorum. The length of meetings also decreased in 1927. The Committee dealt with almost 1,000 cases and approved the proposals in 75 per cent. of these without modification. The percentage of total rejection was only 6. Particularly in earlier years, the Finance Member in introducing the budget paid annual tribute in Council to the invaluable services rendered by the Committee. In 1926, however, he remarked that the Committee had given little assistance in the preparation of the budget and had suggested no modifications therein, the members of the Committee having taken the course of reserving their criticisms for the Council. Committee has not confined itself to the aspects of the proposals put before it, but has also considered the administrative aspect. The question of the more precise definition of the duties of the Committee in this respect was raised at its 17th meeting, when it was pointed out that Standing Order 81 did not in any way restrict the scope of criticism by the Committee. No convention

excluding administrative considerations seems to have been established. For example, at the 57th meeting a proposal to increase and redistribute the strength of the Pegu district police was dealt with as follows :—

"The Committee considered that the proposal should not be accepted at present and that the effect of the lowering of the flood level in the Pegu river and elsewhere by the works which have been carried out should be awaited. The view was expressed that crime in Pegu was largely due to economic causes consequent on the serious flooding during the last few years."

The advice of the Committee has been accepted by Government except in a few cases which, with reasons for non-acceptance, are detailed in Appendix X. The Legislative Council has not always accepted the view of the Committee. A conspicuous example is the case of the loan to the Burma Spinning and Weaving Company, Ltd., in which the Council insisted on the loan though the Committee had twice turned down the proposal. Cases have also occurred in which members of the Committee agreed at its meetings to proposals which they subsequently voted again in Council.

The Committee on Public Accounts.

The Committee on Public Accounts held its first meeting on the 26th March 1924 and, up to end of 1927, it had held in all 23 meetings, averaging in length about 4½ hours, and dealt with the Audit and Appropriation reports for the years 1922-23 to 1925-26 inclusive, though it had not reported to the Council on the 1925-26 reports. The average attendance was seven. Its usefulness is somewhat decreased by the fact that the Audit and Appropriation reports do not reach Government or the Committee until long after the close of the period to which they relate.

Judging, however, from the printed proceedings of the Committee, it has taken a considerable interest in its duties and has freely availed itself of the facilities for their discharge which have been prescribed. It has advised Government on matters of policy and administration in regard to expenditure examined Secretaries, Heads of Departments and a Commissioner, received the explanations of officers, gone into cases of financial irregularity, recorded strictures on the capacity and conduct of officers in relation thereto and expressed its opinion on the adequacy or otherwise of disciplinary action taken. The reports of the Committee have not evoked discussion in the Council, but motions have been made by the Finance Member in pursuance of its recommendations.

Government has in all cases accepted the recommendations made to it by the Committee on Public Accounts. The Finance Member in introducing the 1928-29 budget expressed the view that, next to the Central Public Accounts Committee, it is the most useful body of its kind in India.

The Roads Committee.

The Roads Committee held its first meeting on the 10th January 1924 and up to the end of 1927 had held 29 meetings with an average attendance of about two-thirds of its members. It has considered a large number of projects, most of which were approved with or without modification. Only about 7 per cent. of the projects considered by it were rejected.

The Waterways Committee.

The Waterways Committee had held up to the end of 1927 thirteen meetings beginning from the 10th January 1924. The average attendance was eight. The Committee considered 33 items of business, mostly

important schemes, and had not rejected any of these though many were put back for further information and consideration.

The Communications Board as a whole has met only on one occasion, the 4th June 1926, to discuss certain proposals regarding railways. Other matters of sufficient importance to require a meeting of the Board have not arisen.

The Communications Board.

The Buildings Committee held its first meeting on the 20th November 1924 and up to the end of 1927 had held 20 meetings. The average attendance of members was nearly eight. The projects coming before the Committee were not in many cases definitely negatived, the action of the Committee being mainly in the direction of the modification of projects which it would not at once approve or of deferring them for further information or for reconsideration by the department concerned.

The Buildings Committee.

The Local Government Advisory Board has held six meetings, of which the first was on the 10th January 1924. The average attendance was eight. The Board has considered many important questions of policy in regard to local administration and the Local Government has accepted its advice except in one minor instance relating to the allocation of the cost of Sub-Assistant Surgeons employed in connection with outbreaks of epidemics. In July 1927 the Local Government issued a resolution placing before the Board for advice comprehensive questions and proposals for the improvement of Local Self-Government. These are still under consideration.

The Local Government Advisory Board.

The Provincial Public Health Board held its first meeting on the 9th October 1924 and up to the end of 1927 had held twelve meetings at which the average attendance was four-fifths of the members. The Secretary, Local Government Department, and the Secretary, Education Department, are now Joint Secretaries of the Board. The Board has considered a large number of schemes submitted by local authorities and applications for financial assistance thereto. The proceedings do not indicate any appreciable departure from the policy previously followed by Government in matters within the functions of the Board.

The Provincial Public Health Board.

The Education Advisory Board has not yet met.

The Education Advisory Board.

From the beginning of the first Council until the end of 1927 twenty-three Special Committees had been constituted to advise Government on various subjects. A list of them is given in Appendix XI. Nine of them were constituted owing to specific request made by or in the Council. The special committees were not always composed exclusively of officials and members of the Legislative Council, but, generally speaking, the practice has been to appoint to them only official and non-official members of the Council except in cases which required the inclusion of experts who were not available within the Council. The composition of the Committees has almost invariably been decided on by the Governor-in-Council in conference with his Ministers. The Committees as a rule made thorough enquiries and submitted valuable recommendations which in most instances were accepted by Government. A statement of the recommendations of the Retrenchment Committee and the

Special Committees.

action taken by Government thereon is contained in Appendix XII. The resolutions by Government on the reports of other Committees either specifically approved their recommendations or reserved them for further consideration except in a few instances of which the following are the most important :—

Crime Enquiry Committee.—The Local Government was not prepared to adopt the proposal of the Committee to give further scope to election in the appointment of headmen or to force headmen already appointed for life to offer themselves for election again.

The Local Government fixed five * years as the term of office of Village Committees instead of the period of three years proposed by the Committee, and negatived the proposals of the Committee that the following maters should be vested in the Village Committee instead of in the headman—the investigation of offences and powers of search and arrest, the duty of forwarding arrested persons to the police-station, the duty of supplying information to magistrates and the police, the duty of disarming persons found with certain weapons, the power to arrest drunken persons and the power to requisition assistance for the discharge of public duties. The Local Government also decided that the headman should retain power to fine villagers refusing to perform public duties.

The proposal of the Committee to exempt members of Village Committees from taxation was not accepted.

The Local Government retained the power of fining villagers in cases of gross failure to resist robbers, which the Committee proposed to delete.

The Local Government was not prepared to move in the matter of the amendment of the gambling law as proposed by the Committee until public opinion had declared itself unmistakably in favour thereof.

The Local Government did not accept the proposal of the Committee that Government servants should be required to take an oath not to accept bribes ; and decided that, instead of being bound to institute a prosecution when a bribe is offered him, as recommended by the Committee, a Government servant should be bound to make an immediate report to his official superior.

Industrial Finance Committee.—The view of the Committee that assistance might be given to industries by the exemption from taxation of the profits of new undertakings and the remission of import duties on articles used in connection with industries, was not given effect to because such exemption and remission lie outside the existing scope of the Local Government's powers, and Government was not prepared to move in the matter until specific need for action arises in any particular instance.

The majority of the Committee recommended the establishment of a permanent Advisory Board of Industries. The Local Government preferred to accept the minority recommendation that Boards should be constituted *ad hoc* by the Minister-in-Charge with special reference to the subject under discussion.

The Local Government was not convinced that loans to salt manufacturers (which would require special legislation), though suggested by the Committee, would be suitable.

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* When the Bill to give effect to the proposals came before the Legislative Council the period was altered in Select Committee to three years, and this was accepted.

The Local Government was not prepared at once to take active steps suggested by the Committee for the promotion of the establishment of a white sugar factory.

University Buildings Committee.—The recommendation that provision should be made from provincial funds for a Students' Union was not accepted on the ground that provincial funds could not with propriety be devoted to this purpose.

Forest Committee.—The recommendation that the All-India and Provincial Forest Services should be amalgamated was not accepted by Government because the matter did not fall within the terms of reference to the Committee, the proposals of the Committee were not clear and they could not be considered until orders had been received on the Report of the Lee Commission.

Capitation and Thathameda Taxes Enquiry Committee.—The proposals of the Committee for contributions from Central Revenues were not accepted as the Local Government was convinced that there was no possible chance of their favourable reception by the Government of India.

The proposals of the Committee regarding a cess on rice exported to India, a cess on teak exported and a tax on new residents, which might be regarded as proposals for taxes which would fall on outsiders, were not accepted for the above and other reasons.

The proposal to admit fresh entries to the register of Burman opium consumers was not accepted as it involved a reversal of policy which Government was not prepared to approve without a very clear mandate from the people who would be affected thereby.

The proposal to tax emigrants by sea from Burma was not accepted on the ground that it would offend against the principle that provinces should tax themselves and not one another and there was grave doubt whether the Government of India would sanction the levy of such a tax.

As a rule the measures proposed by the Committees and approved by Government have met with general assent and the Council has been ready to find money to put them into effect.

Council Secretary.

Under the power conferred by section 52 (4) of the Government of India Act Mr. H. C. Khoo, a prominent member of the Nationalist Party, was appointed Council Secretary to the Education Minister on the 1st April 1925. He held office until the elections of 1925 and was then unseated. The Council voted for him a salary of Rs. 1,000 per mensem. The appointment was not felt to have served any useful purpose. No Council Secretary has been appointed in the second Council.

Relations of Council with Government—
(i) Legislation generally.

The general attitude of the non-official members of the Council towards Government legislative measures has been favourable. The rejection in the first instance of the Burma Land and Revenue Amendment Bill, 1924, was due to an error in tactics on the part of the opposition. The only measures which met with the considered opposition of any general section of the House were the Rangoon Port Amendment Bill, 1925, the Burma Oil Fields Amendment Bill, 1927, and the Burma Village Amendment Bill, 1927. The opposition as a whole voted against the two former measures and would no doubt have voted against the last but for a walk out.

(ii) Measures involving increased taxation.

The only Bill which involved any important increased taxation was the Burma Tax on Sea Passengers Bill, 1925. The opponents of this Bill were the Indian and non-official European members : the former because most of those subject to the tax would be Indians, and the latter because they feared a diminution of the supply of labour. Members of both sides of the House belonging to the indigenous races supported the measure.

(iii) Measures dealing with law and order.

There was severe opposition in respect of a few measures dealing with law and order. In the case of the Burma Oil Fields Amendment Bill, 1927, the opposition was based on the suspicion that the Bill was an attempt to favour the interests of European firms against labourers in case of strike. The Burma Village (Amendment) Bill, 1927, was opposed on grounds of more general significance, but even in respect of it, political considerations, inherited from the opposition to the authority of headmen which formed so large a part of the earlier political agitation, were not absent. The Expulsion of Offenders Bill, 1925, was opposed by the Indian members supported by the non-official Europeans more on communal grounds than on its merits. In regard to other measures dealing with law and order there has been practically no opposition.

(iv) Measures involving racial considerations.

The measures involving racial considerations were the Rangoon Development Trust (Amendment) Bill, 1924, the Tax on Sea Passengers Bill, 1925, the Expulsion of Offenders Bill, 1925, and the Rangoon Port (Amendment) Bill, 1925. The objects of the Rangoon Development Trust (Amendment) Bill and the Rangoon Port (Amendment) Bill were racial, but their provisions did not go far enough to satisfy the opposition, which pressed amendments to the former to increase Burmese representation on the Board of Trustees, and in respect of the latter, not only moved several amendments with the same object but, after the amendments had been defeated, opposed the Bill as a whole on the ground that it did not adequately recognise Burmese claims. The greater part of the discussion of the Tax on Sea Passengers Bill and the Expulsion of Offenders Bill was on racial lines and disclosed a sharp cleavage between Indians and Burmans.

(v) Measures of social reform.

The only Government measure directed towards social reform was the Registration of Adoptions Bill, 1926. It is not clear whether there was any real objection to the provisions of this Bill, the ostensible reason for opposing it being that there had not been sufficient time to consider the Bill. In any case there was a substantial majority of non-official members in favour of the Bill. An important private measure of this description was the Burma Midwives and Nurses Amendment Bill, 1927, which was supported by all parties.

(vi) Other measures.

There were no measures directed towards the development of resources and no opposition to measures for the improvement of administration, except the measures dealing with law and order already mentioned.

Resort to exceptional legislative powers.

No Government measures were finally defeated or withdrawn owing to opposition and it was not necessary to certify or to return or reserve any Bills. The Governor-General in Council refused his assent only in the

case of the Tax on Sea Passengers Bill, 1925. There has been no resort to regulations, ordinances or other extraordinary legislative powers.

Attitude of Council towards expenditure and taxation proposals.

The attitude of most of the non-official members of the Council towards expenditure and taxation is sufficiently obvious from the account of the exercise of the powers of the Council in regard to the budget and the moving of resolutions which have been given above. It may shortly be summed up as opposition to any new taxation of general application ; a desire to reduce taxation, manifested in repeated attempts towards the abolition of the capitation and *thathamada* taxes ; and a desire to reduce expenditure other than that on "nation building" activities and indigenous services.

The Council has not, however, except on one occasion, exercised its powers to the extent of embarrassing Government in order to enforce these views. The occasion referred to occurred in the discussion of the 1923-24 budget when a reduction of Rs. 10 lakhs in the demand for Police was carried against Government opposition. A demand for a subsequent grant of Rs 8·94 lakhs was made by Government in November 1923, but was refused by the Council without discussion. The Governor found it necessary to certify this amount under section 72D (2) (*a*) of the Government of India Act. This was the only case in which resort to the power of certification was necessary, and there has been no other case in which any substantial reduction in a demand has been carried against Government. Government agreed to reductions of Rs. 68,510 on the reserved side and Rs. 10 lakhs on the transferred side of the 1923-24 budget ; to a reduction of Rs. 3,06,000 on the reserved side of the 1924-25 budget and to a reduction of Rs. 13 lakhs on the transferred side of the 1925-26 budget. As will be evident from the account given of the action of the Council in regard to the budget, attention has been devoted not so much to the reduction of expenditure as to the ventilation of other matters and especially political or *quasi*-political questions.

Action of Council to extend its financial powers.

The Council has made no specific attempt to diminish the legal restrictions on its powers in regard to the budget. There has, however, been much criticism of non-votable expenditure and objection has been raised to the inclusion of certain items, *e.g.* the annual contribution to the Shan States Federation in the non-votable section, and to the amendment with the same result of section 72D (3) of the Government of India Act by the Government of India (Civil Services) Act of 1925. There has also been criticism of the use by the Governor, in the instance just mentioned, of the power of certification. Though every effort was made to render the budget complete and easily comprehensible and many changes of form were introduced for this purpose, there have been objections to the form as complicated and also as not showing sufficient details to enable the Council to understand completely to what objects the proposed expenditure related.

Action of Council in regard to retrenchment.

The action of the Council in securing retrenchment by means of its powers in regard to the budget was, as has been seen not of much practical effect. The same remark applies to its action by way of resolution. The only resolution directly bearing on the subject was that carried against Government opposition early in the first Council to appoint a Committee to consider retrenchment in expenditure. The general criticism of

this Committee was that it did everything but retrench. Its conclusions did not evoke from the Council expressions of satisfaction, but they appear to have convinced the Council that further activities in this direction would not be attended by any useful result; and the question has not been raised since in any general form.

Action by Council to extend its powers generally.

Otherwise than by passing a resolution on the subject of the constitutional reforms which should be granted to Burma, the Council has not taken any action specifically to remove the prescribed restrictions on its powers. The motion to amend Standing Orders in order to remove limitations on the liberty of speech, the right of asking questions and the right of proposing resolutions made early in the first Council was dropped on the recommedation of the Select Committee and no further attempt has been made in this direction. The Council has, however, on many occasions exhibited a desire to participate in the executive work of administration and has not confined itself to advising the Government on matters of policy either direct or through the medium of special committees. Instances of this tendency are found in the resolutions of the 3rd December 1923 to appoint a committee with a non-official majority to inquire into the working of the Rangoon Development Trust; of the 4th December 1923, which included a proposal to place the Director of Publicity under the control of a committee of officials and non-officials of the Council; of the 26th August 1924, to appoint a committee of not less than five members of the Council to enquire into a revenue case; of the 12th March 1925 to give a free grant of land to the trustees of the Shwedagon Pagoda; of the 23rd September 1925, in regard to the Criminal Law Amendment Act, in the discussion of which it was claimed that Government should act in an executive matter on the statements of members of the Council rather than on the reports of its executive officers; of the 25th September 1925, recommending the appointment of a committee to enquire into revenue cases already decided; of the 4th March 1926, regarding land policy and administration, in the discussion of which it was claimed that the Council ought to have a voice in the framing of rules which the Local Government had legal power to make without reference to the Council; of the 9th March 1926, in which it was proposed to give to a committee containing a majority of Council members the power of deciding whether political prosecutions of a certain description should be sanctioned; of the 2nd September 1926, recommending the appointment of a Co-operative Board to control and manage the Co-operative Department; of the 1st February 1927 recommending that elected members of the Council be *ex-officio* jail visitors; and of the 7th July 1927, recommending the cancellation of a fine imposed under the Village Act.

Growth of Conventions.

No special conventions between the Legislature and the Executive have grown up outside the Rules and Standing Orders. In the appointment of Committees of the Council it has been the usual practice to have eight members elected by the Council and four nominated by the Governor. These Committees have not adopted conventions limiting the scope of their enquiries.

Growth of parliamentary practice.

As regards the growth of a parliamentary practice and tradition within the Council, it is now practically settled that Bills are not opposed on introduction. The Council at a very early stage of its existence

adopted the practice of standing during the entry and departure from the Chair of the President, of bowing to the Chair when a member enters or leaves his place during a sitting and of refraining from passing between a speaker and the Chair. Parties settle by mutual agreement their representation on committees. By rulings of the President from time to time it has been settled that canvassing for votes cannot take place within the Council Chamber ; that speeches may not be read ; that if a document quoted by a speaker is challenged it should be laid on the table ; that the imputation of misrepresentation or intentional obtuseness should not be made ; that notices submitted to the President for his orders should not be published before being dealt with by him ; that newspapers should not be read in the Chamber ; that failure of members to appear and ask questions to which they desire oral answers is a discourtesy to the House ; that the forcing of a division without an intention to take part therein is an abuse of the privileges of the House ; and that, as Government has the last word in debate, a member should speak on behalf of Government at a previous stage of the debate so as to make its views known.

In March 1924 the President ruled that members of the Council could claim no privilege of freedom from arrest during the sittings of the Council ; but at the same time intimated that he would prevent, as an interruption of the business of the House, an attempt to arrest a member inside the Chamber while the Council is sitting.

During the second Council there were three instances before the end of 1927 on which parties left the Chamber in a body during the course of business. On the 5th March 1926 the Nationalist, Swaraj and Home Rule parties walked out of the House as protest against the action of Government in opposing a resolution to abolish the post of Development Commissioner. They returned on the 12th March 1926 for the general discussion on the budget.

A second walk out of the same parties took place on the 9th February 1927 as a protest against what they considered a disrespectful reference by the Home Member to U Ottama, a political agitator under imprisonment for sedition ; but they only absented themselves for the remainder of the sitting.

On the 9th July 1927, the leader of the People's Party, after protesting against the alleged seduction of certain members of his party, the use of the official bloc and nominated members to stifle the aspirations of the people, the reactionary policy of Government and its financial policy, announced that his party would walk out and take no part in the remaining period of the session or in the December session. The party absented itself during the remainder of the last day of the July session and the two days of the December session.

Extent to which Council represents and reacts on public opinion.

In assessing the extent to which the Council represents and reacts on current public opinion, one is at the outset faced with the fact that, except in a small section of the population, public opinion in the Western sense cannot be said to exist. The public matters in which the bulk of the population takes an interest are few and views thereon are rudimentary ; there are no local facilities for the interchange of ideas and for the horizontal evolution of a common opinion even in these matters ; opinions in any articulate form are not generated from within the mass of society but propagated from above. The Council represents the views of all but the most extreme

section of the intelligentsia from which opinions have originated and of the classes of the population who have adopted or reacted to these opinions. It is only among the better informed of these classes that there is any public opinion in a true sense and it is only on them that the Council reacts. The mass of the population takes no general interest in the proceedings of the Council, and on it the Council has no general effect, though the Council may be utilised to bring local needs and grievances to the notice of Government. The Council is not yet the focus from which political views and organisations are propagated throughout the country. These emanated from outside sources and are still inspired therefrom ; as, to no small degree, is the Council itself. The proceedings of the Council are reported in the English newspapers with considerable fullness. But they are not given much prominence in the vernacular press, wherein the discussions are not recorded at any great length. Moreover, the circulation of the vernacular newspapers is small and in no case exceeds 4,000 copies. It is therefore impossible that any substantial proportion of the electorate can by this means be acquainted with Council affairs.

Maintenance of relations between Members and Constituencies.

There is no organisation for the purpose of the maintenance of relations between members of the Council and their constituencies nor, except at election times, are members known to tour their constituencies and address public meeting therein. No doubt members consult privately with their leading supporters and are enabled in this way to keep in touch with local opinion ; and there is a probability that members of the Home Rule Party maintain relations with the local political associations founded by the G.C.B.A. from which the party split off at the second elections. But local associations generally are not in subordination to parties but to central associations outside the Council.

Great use has been made of the Council to ventilate local grievances and procure favourable treatment to local requirements and there have been many questions and a considerable number of resolutions directed towards these objects. How far these originated from the public or were initiated by the member or the more prominent of his supporters in immediate contract with him, is a matter for conjecture. On the more important issues of provincial scope the Council has not yet succeeded in making itself the sole channel of activities. The agitation against the capitation tax found expression in 1924 in organised refusal to pay it in several districts, and recourse was had to the same expedient in the present year. Nevertheless it must be admitted that the opposition parties in the Council have included alleged grievances of even the most extreme sections among the matters in regard to which they pressed for redress. The fact that means other than the Council have been used cannot be ascribed to any failure to represent grievances in the Council.

Party discipline.

In the first Council the Nationalist Party was rigidly organised It had a leader and a party whip, and its attitude and the concerted action to be taken in regard to measures coming before the Council were settled beforehand at meetings of the members of the party. The Progressive Party during its existance also held meetings and had a whip ; but, in contrast with the Nationalist Party, its voting did not show much party discipline. In the second Council the People's Party, on account of its containing

three separate parties, is not quite so rigid in its organisation as the Nationalist Party was in the first Council. Though the three parties are united by a compact and hold joint meetings, each retains its individuality and its separate allegiance.

The Independent Party has a whip, and it and the Golden Valley Party hold joint meetings, but the degree of coherence and party discipline attained on the ministerial side is still inferior to that on the side of the opposition. There have been defections from the opposition to the ministerial side since the 1925 elections, and one or two members sitting with the opposition parties vote for Government on occasions : but there are several members in the ministerial parties who vote on occasions with the opposition. The Finance Secretary acts as Government whip by keeping in touch with the leaders and whips of the ministerial party and with members who owe allegiance to no party.

Some matters are arranged in consultation between the leaders of the parties. Such are, the proportion of the elected members of Committees to be provided by each party and in certain instances the priority to be given to particular items of Council business. Priority as between members of the same party is settled at party meetings.

APPENDIX I.

List of Constituencies.

Name of Constituency. (1)	Class of Constituency. (2)	Geographical Extent of Constituency. (3)	Area in sq. miles. (4)	Population 1921 census. (5)	Number of Seats. (6)	Interests represented. (7)
Akyab Town, Indian ...	General Urban ...	The Akyab Municipality	6	36,569	1	General.
Do. ...	Indian Urban ...	Do.	6		1	Indian.
Bassein Town, Indian	General Urban ...	The Bassein Municipality	13	42,563	1	General.
Do. ...	Indian Urban ...	Do.	13		1	Indian.
Henzada Town ..	General Urban ...	The Henzada Municipality	7	23,651	1	General.
Mandalay Town ...	Do. ...	The Mandalay Municipality and Cantonment ...	24	133,957	3	Do.
Mandalay Town, Indian	Indian Urban ...	Do.	24	14,960	1	Indian.
Moulmein Town ...	General Urban ...	The Moulmein Municipality	16	61,301	2	General.
Moulmein Town, Indian	Indian Urban ...	Do.	16		1	Indian.
Prome Town ...	General Urban ...	The Prome Municipality	6	26,067	1	General.
Rangoon Town East ...	Do. ...	The Rangoon Municipality and Cantonment ...	76	Indian 189,334	2	Do.
Rangoon Town East, Indian.	Indian Urban ...				2	Indian.
Rangoon Town West	General Urban ...			Other 152,628	2	General.
Rangoon Town West, Indian.	Indian Urban ...				2	Indian.

Tavoy Town ...	General Urban ...	The Tavoy Municipality	4	27,480	1	General.
Amherst, Karen ...	Karen Rural ...	The Amherst District, excluding the Moulmein Municipality.	7,043	83,642	(a) 1	Karen.
Bassein, Karen ...	Do. ...	The Bassein District, excluding the Bassein Municipality	4,114	111,663	(a) 1	Do.
Ma-ubin, Karen ...	Do. ...	The Ma-ubin District	1,640	88,393	1	Do.
Myaungmya, Karen ...	Do. ...	The Myaungmya District	2,650	104,116	1	Do .
Thatôn, Karen ...	Do. ...	The Thatôn District	4,831	243,619	1	Do.
Amherst ...	General Rural ...	The Amherst District, excluding the Moulmein Municipality.	7,043	272,967	(b) 1	General.
Akyab District East ...	Do. ...	The Kyauktan and Myinbya Subdivisions	2,684	216,366	1	Do.
Akyab District West ...	Do. ...	The Akyab and Buthidaung Subdivisions, excluding the Akyab Municipality.	2,446	323,495	1	Do.
South Arakan ...	Do. ...	The Kyaukpyu and Sandoway Districts	8,171	311,902	1	Do.
Bassein District ...	Do. ...	The Bassein District, excluding the Bassein Municipality	4,114	335,247	(b) 1	Do.
Hanthawaddy East ...	Do. ...	The Kyauktan Subdivision	1,041	194,938	1	Do.
Hanthawaddy West ...	Do. ...	The Twantè Subdivision	825	169,686	1	Do.
Henzada District North	Do. ...	The Myanaung Subdivision	1,851	257,113	1	Do.
Henzada District South	Do. ...	The Henzada Subdivision, excluding the Henzada Municipality.	1,014	270,156	1	Do.
Insein ...	Do. ...	The Insein District	1,904	293,083	1	Do.
Katha ...	Do. ...	The Katha District, excluding the areas subject to the Kachin Hill Tribes Regulation, 1895.	7,867	248,024	1	Do.
Kyauksè ...	Do. ...	The Kyauksè District	1,282	142,677	1	Do.
Lower Chindwin East	Do. ...	The Mônywa Subdivision	938	176,836	1	Do.

APPENDIX I—*contd.*

LIST OF CONSTITUENCIES—*contd.*

Name of Constituency. (1)	Class of Constituency. (2)	Geographical Extent of Constituency. (3)	Area in sq. miles. (4)	Population 1921 census. (5)	Number of Seats. (6)	Interests represented. (7)
Lower Chindwin West	General Rural ...	The Yinmabin Subdivision	2,542	166,044	1	General.
Magwe East ...	Do. ...	The Taungdwingyi Subdivision	2,292	207,901	1	Do.
Magwe West ...	Do. ...	The Magwe Subdivision	1,395	215,351	1	Do.
Mandalay District ...	Do. ...	The Mandalay District, excluding the Mandalay Municipality and Cantonment.	2,093	207,704	1	Do.
Ma-ubin ...	Do. ...	The Ma-ubin District	1,640	241,713	1	Do.
Meiktila East ...	Do. ...	The Thazi Subdivision	1,391	125,659	1	Do.
Meiktila West ...	Do. ...	The Meiktila Subdivision	896	164,238	1	Do.
Mergui ...	Do. ...	The Mergui District	9,789	135,465	1	Do.
Minbu ...	Do. ...	The Minbu District	3,293	274,302	1	Do.
Myaungmya ...	Do. ...	The Myaungmya District	2,650	266,435	1	Do.
Myingyan North ...	Do. ...	The Myingyan Subdivision	1,406	261,610	1	Do.
Myingyan South ...	Do. ...	The Pagan Subdivision	1,340	180,398	1	Do.
Pakôkku East ...	Do. ...	The Pakôkku Subdivision	1,560	297,414	1	Do.
Pakôkku West ...	Do. ...	The Pauk and Gangaw Subdivisions	4,650	168,357	1	Do.

Pegu North ...	Do. ...	The Nyaunglèbin Subdivision	1,806	188,603	1	Do.
Pegu South ...	Do. ...	The Pegu Subdivision	2,277	257,017	1	Do.
Prome District ...	Do. ...	The Prome District excluding the Prome Municipality ...	2,909	345,508	1	Do.
Pyapôn ...	Do. ...	The Pyapôn District	2,148	288,994	1	Do.
Sagaing East ...	Do. ...	The Sagaing Subdivision	834	147,826	1	Do.
Sagaing West ...	Do. ...	The Myinmu Subdivision	991	179,082	1	Do.
Shwebo East ...	Do. ...	The Shwebo Subdivision	1,249	171,83	1	Do.
Shwebo West ...	Do. ...	The Kanbalu and Ye-u Subdivisions	4,465	219,454	1	Do.
Tavoy District ...	Do. ...	The Tavoy District excluding the Tavoy Municipality ...	5,304	129,306	1	Do.
Tharrawaddy North ...	Do. ...	The Zigôn Subdivision	1,276	231,844	1	Do.
Tharrawaddy South ...	Do. ...	The Tharrawaddy Subdivision	1,587	260,585	1	Do.
Thatôn ...	Do. ...	The Thatôn District	4,831	227,481	1	Do.
Thayetmyo ...	Do. ...	The Thayetmyo District	4,750	255,406	1	Do.
Toungoo North ...	Do. ...	The Toungoo Subdivision and the Oktwin Township ...	2,805	179,725	1	Do.
Toungoo South ...	Do. ...	The Shwegyin and Pyu Subdivisions, excluding the Oktwin Township.	3,330	202,158	1	Do.
Yamèthin North ...	Do. ...	The Yamèthin Subdivision	1,886	170,620	1	Do.
Yamèthin South ...	Do. ...	The Pyinmana Subdivision	2,290	152,569	1	Do.
Anglo-Indian ...	Anglo-Indian ...	Burma	233,707	16,688	1	Anglo-Indian.
European ...	European ...	Do.	233,707	8,317	1	European.

APPENDIX I—*concld.*

LIST OF CONSTITUENCIES—*concld.*

Name of Constituency. (1)	Class of Constituency. (2)	Geographical Extent of Constituency. (3)	Area in sq. miles. (4)	Population 1921 census.* (5)	Number of Seats. (6)	Interests represented. (7)
Burma Chamber of Commerce.	Special ...	Non-territorial	...	...	2	Commerce.
Burmese Chamber of Commerce.	Do. ...	Do.	...	...	1	Do.
Chinese Chamber of Commerce.	Do. ...	Do.	...	...	1	Do.
Rangoon Trades Association.	Do. ...	Do.	...	...	1	Do.
Rangoon University ...	Do. ...	Do.	...	...	1	University.
Total Elective Area ...	...	.....	123,007	11,073,032	79	General 58 Indian 8 Karen 5 Anglo-Indian 1 European 1 Commerce 5 University 1

NOTES—(i) Population of Towns is not given in the Census tables by races except for Rangoon and Mandalay. The figures marked (*a*) are too large and those marked (*b*) to small by the number of Karens in the Urban constituencies concerned.

(ii) The figures given for Rangoon include the Port.

(iii) Europeans and Anglo-Indians have not been excluded from the population of non-communal constituencies.

APPENDIX II.

STATISTICS OF REGISTRATION OF VOTERS AND OF ELECTIONS.

Constituency.	Number of voters on register in		Percentage of registered voters to population in		Number of votes recorded in		Percentage of votes recorded to voters in register in		Number of seats for each constituency.	Number of candidates in	
	1922.	1925.	1922.	1925.	1922.	1925.	1922.	1925.		1922.	1925.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Akyab General Urban	1,800	1,795	8·8	9·7	...	899	...	50·1	1	1	2
Akyab, Indian Urban	1,415	1,754			772	1,153	54·6	65·7	1	2	3
Bassein General Urban	2,470	2,491	7·7	10·5	171	...	6·9	...	1	2	1
Bassein, Indian Urban	825	1,992			...	1,114	...	55·9	1	1	2
Henzada General Urban	1,927	1,075	8·1	4·5	229	557	11·9	51·8	1	2	2
Mandalay General Urban	14,397	18,042	10·7	13·5	4,230	12,147	9·8	22·4	3	6	10
Mandalay, Indian Urban	939	1,363	6·3	9·1	...	843	...	61·8	1	1	2
Moulmein General Urban	3,073	3,715	7·3	9·6	518	3,510	8·4	47·2	2	4	4
Moulmein, Indian Urban	1,392	2,200			...	...	...	...	1	1	1
Prome General Urban	2,542	2,496	9·8	9·6	327	1,532	12·9	61·4	1	2	4

APPENDIX II—*contd.*

STATISTICS OF REGISTRATION OF VOTERS AND OF ELECTIONS—*contd.*

Constituency.	Number of voters on register in		Percentage of registered voters to population in		Number of votes recorded in		Percentage of votes recorded to voters in register in		Number of seats for each constituency.	Number of candidates in	
	1922.	1925.	1922.	1925.	1922.	1925.	1922.	1925.		1922.	1925.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Rangoon East, General Urban	3,392	6,879	General 6·2	General 12·3	2,193	6,956	32·3	50·5	2	3	5
Rangoon East, Indian Urban	10,124	11,983			6,996	12,413	34·5	41·8	2	8	7
Rangoon West, General Urban	6,101	11,967	Indian 9·0	Indian 12·2	4,533	11,307	37·1	47·2	2	5	6
Rangoon West, Indian Urban	6,838	11,033			4,286	10,138	31·3	45·9	2	6	4
Tavoy General Urban	3,721	3,693	13·5	13·4	..	2,477	...	67·1	1	1	2
Amherst, Karen Rural	10,866	9,081	13·0	10·8	...	...	...	...	1	1	1
Bassein, Karen Rural	14,789	14,347	13·2	12·8	...	2,971	...	20·7	1	1	2
Ma-ubin, Karen Rural	14,394	16,601	16·3	18·8	2,252	...	15·6	...	1	2	3
Myaungmya, Karen Rural	14,546	13,561	14·0	13·0	...	...	...	...	1	1	1
Thatôn, Karen Rural	30,170	33,140	12·3	13·6	916	1,392	3·0	4·2	1	2	2
Amherst General Rural	46,049	52,675	16·9	19·3	...	4,864	...	9·2	1	1	3
Akyab East, General Rural	36,638	27,957	16·9	12·9	1,527	2,353	4·2	8·4	1	2	3

Akyab West, General Rural	39,549	47,063	12·2	14·5	...	11,005	...	23·4	1	1	3
South Arakan General Rural	8,900	28,344	2·9	9·1	...	...	...	...	1	1	1
Bassein General Rural	48,632	52,255	14·5	15·6	1,518	7,236	3·1	13·8	1	2	4
Hanthawaddy East General Rural ...	20,567	25,055	10·5	12·9	474	2,746	2·3	10·9	1	2	4
Hanthawaddy West General Rural ...	18,681	17,255	17·0	10·2	...	5,397	...	31·3	1	1	3
Henzada North General Rural	39,771	35,335	15·4	13·7	614	4,134	1·5	11·7	1	2	3
Henzada South General Rural	35,260	42,635	13·1	15·8	1,746	4,678	4·9	11·0	1	2	2
Insein General Rural	35·807	38,431	12·2	13·1	1,636	4,957	4·5	12·9	1	3	6
Katha General Rural	64,559	47,793	26·0	19·3	10,201	9,894	15·8	20·7	1	9	4
Kyauksè General Rural	33,373	30,453	23·4	21·3	10,803	5,081	32·4	16·7	1	3	2
Lower Chindwin East General Rural ...	32,412	37,402	18·8	21·2	...	8,157	...	21·8	1	1	4
Lower Chindwin West General Rural ...	34,729	38,398	20·9	23·1	...	6.070	...	15·7	1	1	2
Magwe East General Rural	45,572	43,042	21·9	20·7	1,684	8,378	3·7	19·5	1	3	6
Magwe West General Rural	49,619	57,982	23·0	26·9	2,348	11,798	4·7	20·3	1	6	4
Mandalay General Rural	46,008	46,083	22·2	22·2	4,988	7,580	10·8	16·4	1	3	2
Ma-ubin General Rural	37,812	36,241	15·6	15·0	2,740	5,787	7·2	16·0	1	3	3
Meiktila East General Rural	29,074	23,371	23·1	18·6	205	1,690	0·7	7·3	1	3	5
Meiktila West General Rural	31,397	30,130	19·1	18·3	408	1,997	1·3	6·6	1	4	3
Mergui General Rural	10,799	13,741	8·0	10·1	627	...	5·8	...	1	3	1

STATISTICS OF REGISTRATION OF VOTERS AND OF ELECTIONS—*concld.*

Constituency.	Number of voters on register in		Percentage of registered voters to population in		Number of votes recorded in		Percentage of votes recorded to voters in register in		Number of seats for each constituency.	Number of candidates in	
	1922.	1925.	1922.	1925.	1922.	1925.	1922.	1925.		1922.	1925.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Minbu General Rural	53,793	58,582	19·6	21·4	8,238	11,191	15·3	19·1	1	3	4
Myaungmya General Rural	37,521	38,905	14·1	14·6	1,294	4,214	3·4	10·8	1	2	3
Myingyan North General Rural	54,534	59,245	20·8	22·6	...	6,734	...	11·4	1	1	2
Myingyan South General Rural	26,915	33,341	14·9	18·5	...	4,761	...	14·3	1	1	3
Pakôkku East General Rural	62,388	61,909	21·0	20·8	1,285	2,242	2·1	3·6	1	3	3
Pakôkku West General Rural	32,024	16,036	19·0	9·5	1,317	...	4·1	...	1	2	1
Pegu North General Rural	30,660	20,020	16·3	10·6	4,644	4,642	15·1	23·2	1	2	2
Pegu South General Rural	39,312	37,206	15·3	14·5	1,052	10,653	2·7	28·6	1	2	2
Prome General Rural	45,372	52,334	13·1	15·1	636	8,383	1·4	16·0	1	2	4
Pyapôn General Rural	36,891	34,538	12·8	12·0	958	2,601	2·6	7·5	1	4	4
Sagaing East General Rural	31,830	31,303	21·5	21·2	1,375	5,315	4·3	17·0	1	4	4
Sagaing West General Rural	36,738	40,269	20·5	22·5	1,016	5,282	2·8	13·1	1	2	3

Shwebo East General Rural ...	...	42,170	43,380	24·5	25·2	870	2,937	2·1	6·8	1	3	3
Shwebo West General Rural ...	...	67,505	58,000	30·8	26·4	1,084	5,278	1·6	9·1	1	8	6
Tavoy General Rural ...	...	20,547	17,855	15·9	13·8	2,126	6,905	10·3	38·7	1	2	3
Tharrawaddy North General Rural	...	35,348	32,701	15·2	14·1	...	4,576	...	14·0	1	1	4
Tharrawaddy South General Rural	...	37,895	37,591	14·5	14·4	1,622	6,312	4·3	16·8	1	2	6
Thatôn General Rural ...	...	26,238	30,681	11·5	13·5	1,487	2,645	5·7	8·6	1	7	4
Thayetmyo General Rural ...	...	37,838	40,352	14·8	15·8	945	2,212	2·5	5·5	1	4	3
Toungoo North General Rural ...	...	19,173	28,157	10·7	15·7	...	8,191	...	29·1	1	1	2
Toungoo South General Rural ...	...	31,230	32,289	15·4	16·0	...	12,339	...	38·2	1	1	2
Yamèthin North General Rural ...	...	35,216	36,825	20·6	21·6	5,661	4,547	16·1	12·3	1	5	4
Yamèthin South General Rural ...	...	27,083	29,872	17·8	19·6	1,214	2,766	4·5	9·3	1	3	9
Anglo-Indian ...	...	2,631	3,875	15·8	23·2	769	1,065	29·2	27·5	1	2	2
European ...	...	3,671	3,281	44·1	39·4	...	...	...	...	1	1	1
Burma Chamber of Commerce ...	...	72	68	...	...	...	...	...	...	2	2	2
Burmese Chamber of Commerce	...	21	27	...	...	...	...	...	...	1	1	1
Chinese Chamber of Commerce ...	...	1,562	1,591	...	...	...	...	...	...	1	1	1
Rangoon Trades Association ...	...	36	33	...	...	32	...	88·9	...	1	2	1
Rangoon University ...	...	84	133	...	...	...	...	...	...	1	1	1
Total	..	1,767,227	1,821,247	15·94	16·43	...	...	6·92	16·26	79	183	220

APPENDIX III.

DETAILS OF RESOLUTIONS.

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated	Elected.	Officials.	Nominated	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	FIRST COUNCIL.									
1	To appoint a Committee consisting of both officials and non-officials to consider causes of violent crimes in villages and recommend measures of prevention.	5-2-23	Neutral ...	Carried with six dissentients. No division.	Official vote.			members did not		
2	To release all political prisoners in Burma in view of the new era inaugurated by the Reforms. *Amendment.*—To release as many political prisoners as may be compatible with the maintenance of peace and order.	16-3-23	Accepted as amended.	Carried unanimously as amended.	...	...	...	...	...	...
3	To appoint a Committee to consider retrenchment in expenditure. *Amendment.*—The Committee to consist of nine or more members with a non-official majority.	16-3-23	Opposed ...	Carried as amended.	...	...	37	8	2	...
4	To permit local bodies to deposit their funds with Co-operative Banks.	17-3-23	Accepted as amended.	Carried unanimously as amended.	...	...			...	...

	Amendment.—To extend the existing facilities for the investment and custody of the funds of local bodies with Co-operative Banks.									
5	To amend Standing Orders to ensure fuller liberty of speech, and freer right of asking questions and proposing resolutions. *Amendment.*—To postpone consideration for one year.	17-3-23	Amendment accepted by Government.	Amendment carried.	15	7	18	...	...	35
6	To appoint a Committee of official and non-official members of the Council in equal numbers but not exceeding eight in all to enquire into economic conditions and in particular the distress and poverty of agriculturists.	17-3-23	...	Withdrawn after Government explanation.	...	...	...	...	...	...
7	To appoint a Committee of officials and non-officials to examine and report on labour conditions.	23-3-23	...	Do.	...	...	...	...	...	...
8	To provide additional expenditure up to eight lakhs on Burma Section of British Empire Exhibition. *Amendment.*—That "five lakhs" be substituted for "eight lakhs."	24-3-23	Accepted as amended.	Carried unanimously as amended.	...	...	...	...	...	...
9	That reports of Council Proceedings and Agenda papers be printed in English and Burmese.	27-11-23	...	Withdrawn after Government explanation.	...	...	...	...	...	...
10	To provide funds to send 6 to 12 young Burmans every year to foreign countries for education and to appoint a Committee to select suitable candidates and subjects of study. *Amendment.*—To provide funds to send 6 to 12 students domiciled in Burma every year to foreign countries for education; and to appoint a Committee to select candidates for competitive examination and subjects of study.	27-11-23	Accepted as amended.	Carried unanimously as amended.	...	...	...	...	...	...
11	To provide five University Scholarships for poor students from certain parts of Burma.	27-11-23	Neutral on amended resolution.	Original resolution withdrawn. Amended resolution rejected.	4	6	18	4	...	32

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against.		
					Officials.	Nominated	Elected.	Officials.	Nominated	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	FIRST COUNCIL—*contd.*									
	Amendment.—To provide one University Scholarship for each district the candidate being domiciled in Burma and selected by competitive examination.									
12	To provide courses of study in Burmese for Burmese students of Medicine, Engineering and Agriculture who are unacquainted with English.	28-11-23	...	Withdrawn after Government explanation.	...	...	...	...	...	...
13	To cancel notifications extending the Criminal Law Amendment Act to certain districts.	28-11-23	Opposed ...	Lost ...	...	...	37	15 Presiding	6 den	16 t's vote.
14	To appoint a Committee of officials and non-officials for collecting information regarding labour conditions in the oil-fields in Burma.	29-11-23	...	Withdrawn after Government explanation.	...	...	...	...	..	...
15	To extend jury system to large centres	29-11-23	.	Do. ...	...	...	...	...	...	...
16	Not to lessen scope of departmental extraction of timber, to extend sale of teak abroad and to erect a saw mill.	30-11-23	Round table Conference promised.	Withdrawn ...	...	...	...	...	...	...

17	That provision be made of not less than two lakhs for loans to co-operative building societies.	30-11-23	Accepted ...	Carried unanimously.	...	...	...	...	...	...
18	That a trust with a large non-official majority be appointed to administer Rice Control Profits Fund.	3-12-23	...	Withdrawn after Government explanation.	...	...	...	...	...	...
19	To assist Burma pioneer industries by means of loans from Rice Control Profits and as a start to give a loan to Burma Spinning and Weaving Company. Resolution amended by consent as follows :— First part—to give a loan to Burma Spinning and Weaving Company. Second part—to appoint a Committee to consider how far recommendations of the Indian Industrial Committee for the grant of financial assistance by Government to industries should be adopted in Burma.	3-12-23	Neutral on first part of amended Resolution. Second part accepted.	First part carried without division. Second part carried unanimously.	...	...	...	...	...	...
20	(1) To amend the Rangoon Development Trust Act, 1920, so as to allow adequate Burmese representation on the Board of Trustees. (2) To appoint a Committee with non-official majority to enquire and report on land values and rents fixed by the Trust and the cost of reclamation and equipment. *Amendment.*—To add to (2) " and the propriety of recent attachments for non-payment of rents." To add " (3) to amend the Act so as to allow tenants to refer matters to arbitration."	3-12-23	Opposed ...	Carried as amended.	...	...	33	15	4	4
21	To abolish the post of Director of Publicity	4-12-23	Do. ...	Lost ...	...	...	24	16	6	9

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated	Elected.	Officials.	Nominated	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10)	(11)
	FIRST COUNCIL—*contd.*									
22	To condemn the publication of the proceedings of the Finance Committee in alleged violation of Standing Orders and to amend Standing Orders to permit publication in future.	4-12-23	...	Withdrawn on ruling of President that Standing Orders did not prohibit publication.	...	...	...	...	...	...
23	That the Council authorise the appropriation of lapsed expenditure on major works under certain heads on certain conditions.	11-3-24	Proposed ...	Carried without division.	...	...	...	...	...	...
24	That certain steps be taken and procedure followed to ensure that no inappropriate expenditure be debited to the Rice Control Profits.	11-3-24	Do. ...	Do. ...	...	...	...	...	...	...
25	To provide railway connection with Arakan	26-3-24	...	Withdrawn after Government explanation.	...	...	...	...	...	...
26	To grant the Karen National Association the sole right of running motor-car services between Thatôn and Pa-an.	26-3-24	Opposed ...	Lost without division.	...	...	...	...	...	...

27	To substitute a monthly pay of Rs 500 for the daily allowance of Rs. 10 for each non-official and unpaid member of the Legislative Council and also to grant an allowance of Rs. 20 per day to members of Select Committees ; subject to a fine of Rs. 20 per day for non-attendance without good reasons during sessions.	26-3-24	Neutral ...	Withdrawn ...	...	...	...	..	..	...
28	That Government Prosecutors should not be allowed to appear for the defence in criminal cases ; and that preference should be given to Burmans in appointing Government Prosecutors.	26-3-24	...	Withdrawn after Government explanation.	...	...		...	...	...
29	That admission to services under Government should whenever possible be by competitive examination of candidates selected by Boards with non-official majorities and that candidates should not be restricted to holders of certificates.	27-3-24	...	Do.	...	...	...	...	...	...
30	To appoint Labour Committee of officials and non-officials to report on conditions in industrial centres, especially in regard to contract labour.	27-3-24	Opposed ...	Lost without division.	...	...	...	...	...	...
31	That Municipal and District Board reports should be published in Burmese.	26-8-24	...	Withdrawn after Government explanation.	...	...	...	...	...	...
32	To appoint a Committee of not less than 5 members of the Council to enquire regarding eviction of certain *Mayin* cultivators.	26-8-24	Opposed ...	Carried ...	...	...	39	15	7	7
33	To appoint a Committee to report on the present economic condition of people of Burma.	26-8-24	...	Withdrawn after Government explanation.	...	...	...	...	...	...
34	(*a*) To abolish the present practice of registering Burmans as opium consumers and to require all non-Burmans to be registered. (*b*) To require applications for registration to be referred to local bodies for report.	26-8-24	First part opposed. Second part opposed.	Carried ... Do. ...	...	...	37 36	15 15	7 7	7 9
35	That the 3rd Grade Pleadership Examination be retained for at least three years.	27-8-24	Accepted ...	Carried without division.	...	...	...	...	...	...

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated.	Elected.	Officials.	Nominated.	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
*	FIRST COUNCIL—*contd.*									
36	That a sum of not less than 3 crores be reserved out of Rice Control Profits for Land Mortgage Banks and that 50 lakhs be utilised at once for the purpose. *Amendment.*—That this Council authorises Government to expend from Rice Control Profits and other sources not less than 3 crores for the establishment of Land Mortgage Banks as and when necessary and to incur such expenditure and to employ such establishments as are required for the early establishment of Land Mortgage Banks in every District in Burma.	27-8-24	Accepted as amended.	Carried without division.	...	...	...	...	...	...
37	To record speeches made in Burmese in the Legislative Council and provide Burmese shorthand-writers for the purpose.	27-8-24	Accepted ...	Do.	...	...	...	...	...	...
38	That constitutional reforms be granted to Burma on the following lines :— (*a*) all subjects except foreign relations and defence to be provincialised. (*b*) all provincialised subjects to be transferred. (*c*) the Burma Government to be empowered to reconstitute Burma services on provincial lines.	28-8-24	Neutral ...	Carried ...	1	1	39	7	6	10

39	To appoint a Committee to enquire and report on the cause of annual floods in Burma.	28-8-24	Accepted ...	Carried without division.	...	...	...	...	...	...
40	To appoint domiciled Indians to Provincial Services ...	29-8-24	Opposed ...	Lost without division.	...	..	...	...	...	...
41	To reduce number of Range Deputy Inspectors-General of Police to two.	29-8-24	Do. ...	Carried ...	...	...	40	15	6	9
42	To translate into Burmese the Rulings and Circulars of High Court and keep them for sale at the Government Book Depôt.	29-8-24	Do. ...	Carried without division.	...	...	...	...	...	...
43	To re-open the Burma Section of British Empire Exhibition in 1925 and advance for that purpose 5 lakhs to the Exhibition Committee.	30-8-24	Proposed; official members to have free vote.	Lost ...	13	8	10	1	...	33
44	That the Council authorise the appropriation of lapsed expenditure under the head "8—Forests" on major works subject to certain conditions.	30-8-24	Proposed ...	Carried without division.	...	...	...	...	...	...
45	To accept the offer of £ 10,000 by British Empire Exhibition authorities to secure the participation of Burma in the Exhibition in 1925.	28-2-25	Proposed; official members to have free vote.	Lost ...	...	4	7	...	...	29
46	To abolish the capitation-tax in Lower Burma ... ... *Amendment.*—That a Committee be appointed as soon as possible after the issue of the report of the Indian Taxation Committee to consider the possibility of substituting some other form of taxation for the capitation-tax.	11-3-25	Accepted as amended.	Carried ...	16	6	17	...	...	29
47	To restrict the number of rickshaws in Rangoon to 3,000. *Amendment.*—That rickshaws should not be licensed unless they come up to a standard fixed by Government : and that pullers should be licensed, and then only if medically fit.	12-3-25	Do.	Carried without division.	...	...	...	...	...	...
48	To give a free grant of land to Shwedagon Pagoda Trustees ...	12-3-25	Opposed ...	Lost ...	...	1	23	16	5	7
49	To classify political offenders as special division prisoners ...	12-3-25	Do. ...	Do. ...	...	...	19	16	5	13

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated.	Elected.	Officials.	Nominated	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	FIRST COUNCIL—*contd.*									
50	That all sessions trials be by jury except in backward areas ...	12-3-25	Opposed ...	Lost without division.	...	...	...	...	...	...
51	To fix the salary of a Council Secretary at Rs. 500 per mensem	24-3-25	Proposed ...	Do.	...	...	...	...	...	...
52	To fix the salary of a Council Secretary at Rs. 1,000 per mensem with retrospective effect.	22-9-25	Do. ...	Carried without division.	...	...	...	...	...	...
53	To cancel the notifications under the Criminal Law Amendment Act.	23-9-25	Opposed ...	Lost ...	...	...	37	15	7	17
54	That in future Government Prosecutors be chosen from all grades of lawyers, provided that non-Burman applicants must have practised for ten years and have passed Higher Proficiency in Burmese. *Amendment.*—That appointments be made from all grades of lawyers who have practised for a reasonable period in Burma and have passed a test indicating the necessary proficiency in Burmese.	23-9-25	Accepted as amended.	Carried without division.	...	...	...	...	...	...

55	To carry out former resolution (No. 34) to register all non-Burman opium consumers.	23-9-25	Government explained that previous resolution had already been given effect to.	Lost without division.	...	...	...	...	...	...
56	To urge the Government of India to allocate to Burma the export duty on rice and the excise duty on petrol and kerosene oil.	23-9-25	Neutral ...	Carried without division.	...	...	...	...	...	...
57	To provide more polling stations in rural constituencies of the Legislative Council so that there may be a polling station within a five miles radius. *Amendment.*—To insert " to such extent as is necessary and can be arranged for " after "may be."	23-9-25	Accepted as amended.	Carried without division.	...	...	...	...	...	...
58	To abolish the Ring Fence Fuel Reserve in Myaungmya District	24-9-25	Opposed ...	Lost without division.	...	...	...	...	..	...
59	To send two Burmans to the Co-operative College, Manchester, for training.	24-9-25	Accepted ...	Carried without division.	...	...	...	...	...	...
60	To appoint an expert Committee to enquire into and report on the financial relations between India and Burma.	24-9-25	...	Withdrawn after Government explanation.	...	...	...	...	...	...
61	To give an annual bounty to the Burma Spinning and Weaving Co., Ltd.	24-9-25	...	Do.	...	...	...	...	...	...
62	To appoint a committee to enquire into and report on grievances of poor cultivators of the Pogwe Tract in Myaungmya District.	25-9-25	Opposed ...	Carried ...	...	...	38	15	7	14
63	To delegate to Excise Boards power to determine the number and location of liquor shops.	25-9-25	Do. ...	Lost ...	...	1	15	15	5	22

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted, or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated.	Elected.	Officials.	Nominated.	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	FIRST COUNCIL—*concld.*									
64	To release political prisoners and prisoners under the Anti-Boycott Act immediately and unconditionally.	25-9-25	Opposed ...	Lost ...	...	...	32	16	6	19
65	That admission to the pleadership examination be by means of qualifying examination in place of educational qualifications.	25-9-25	Do. ...	Do. ...	...	1	27	15	5	9
66	That 3rd grade pleadership examination be retained until the second grade pleadership examination becomes open to vernacular candidates.	26-9-25	Do. ...	Carried ...	...	...	34	14	6	13
67	To provide shelter for deck passengers at the Port of Rangoon	26-9-25	...	Withdrawn after Government explanation.	...	...	...	...	...	...
68	To abolish book-makers and limit race meetings and totalizator bets.	26-9-25	Opposed ...	Talked out ...	...	...	...	...	...	...

	SECOND COUNCIL.									
69	(*a*) To interpret into Burmese speeches delivered in English in the Council.	2-3-26	(*a*) Opposed	(*a*) Lost ...	...	...	33	16	6	20
	(*c*) To translate rulings of the High Court into Burmese ...		(*c*) Do.	(*c*) Do. ...	...	...	30	16	6	21
	(*d*) To publish proceedings of the Council in Burmese, etc. ...		(*d*) Do.	(*d*) Do. ...	...	...	36	16	6	18
	(*b*) To translate Burma Legislative Council Rules, etc., into Burmese.		(*b*) Accepted	(*b*) Carried without division.	...	..	...	...	...	...
	(*e*) To instruct Deputy Commissioners to advertise in villages publications under (*d*).		(*e*) Opposed	(*e*) Withdrawn	...	..,	...	...	...	...
70	To give more grants to national schools and to allow them to control themselves.	2-3-26	Opposed ...	Lost without division.	...	...	...	...	...	...
71	To abolish the *Thathameda*-tax ... ... *Amendment.*—To abolish *thathameda*-tax as a source of Provincial revenue and to refer to a Committee the question of substituting some other form of taxation for *thathameda*.	2-3-26	Accepted as amended.	Resolution as amended carried.	16	6	24	...	...	32
72	To raise the daily allowance of up-country non-official members of the Burma Legislative Council to Rs. 20.	12-3-26	Neutral ...	Carried without division.	...	...	...	...	...	...
73	To release prisoners sentenced in Mandalay case (a political riot)	3-3-26	Opposed ...	Lost ...	...	...	20	16	6	19
74	To open Land Mortgage Banks with a capital of not less than 10 lakhs at once as an experiment.	4-3-26	...	Withdrawn after Government explanation.	...	...	...	...	...	...
75	To appoint a Committee to examine land policy and land administration of Government and in the meantime to keep pending proposed Land Revenue Rules and Regulations.	4-3-26	Opposed ...	Lost ...	...	...	34	16	5	17
76	To abolish the post of Development Commissioner at once ...	5-3-26	Do. ...	Lost without division.*	...	...	...	...	...	...
77	To take effective steps for the preparation of correct electoral rolls for the Indian constituencies of the Burma Legislative Council.	8-3-26	...	Withdrawn after Government explanation.	...	...	...	...	...	...

* Owing to walkout on 5th March 1926 of the Nationalist, Home Rule and Swarajist parties.

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated.	Elected.	Officials.	Nominated.	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SECOND COUNCIL—*contd.*									
78	To appoint a Political Prosecutions Standing Advisory Committee of nine members—four nominated by Government and five elected by non-official members of the Council. and not to permit prosecutions against which the Committee advises.	9-3-26	Opposed ...	Lost without division.*	...	...	...	...	...	...
79	To metal certain roads in Katha District	1-9-26	Accepted ...	Carried without division.	...	...	...	...	...	...
80	To amend Rule 25 under the Burma Forest Act, 1902, so as to extend from 10 to 20 miles the radius within which forest produce may be extracted for domestic consumption without permit.	1-9-26	Opposed ...	Lost ...	...	...	26	15	6	22
81	That registration of non-Burmans as opium consumers cease with effect from 1st January 1927.	1-9-26	Do. ...	Do. ...	...	...	35	16	7	21
82	To urge the Government of India to grant to Burma immediately exemption from any contribution under the Meston Award.	1-9-26	Neutral ...	Carried ...	...	...	25	...	...	...

83	To prohibit the sale and comsumption of opium except for medicinal purposes in Burma with effect from 1st April 1930.	1-9-26	Opposed ...	Lost ...	...	..	29	16	7	19
84	To permit establishment of a village in the Tonye Forest Reserve and cultivation of two or three thousand acres therein.	2-9-26	Do. ...	Do. ...	...	...	22	15	8	23
85	To appoint a Committee to examine the Burma Municipal Act and the Rules framed thereunder	2-9-26	...	Withdrawn after Government explanation.	...	...	...	...	...	...
86	To appoint a Co-operative Board	2-9-26	Opposed ...	Lost ...	...	...	27	16	8	26
87	To urge the Government of India to assist the Local Government financially before the end of the year by at least a crore of rupees.	3-9-26	Neutral ...	Carried without division.	...	...	...	...	...	
88	To amend certain rules under the Burma Village Act so as to make the appointment of headmen purely elective and provide for their removal on request of two-thirds of the electors.	4-9-26	Opposed ...	Lost ...	...	...	23	16	5	26
89	To declare that the policy of the Government of Burma in regard to excise is total prohibition within ten years.	6-9-26	Do. ...	Do. ...	...	...	35	16	7	25
90	To allow a candidate to sit for the 3rd Grade Pleadership examination without educational qualifications on his producing a testimonial from a practising advocate of the High Court of not less than ten years' standing certifying that he is a fit person to do so.	6-9-26	Accepted ...	Carried without division.	...	...	...	...	...	...
91	That enquiry be made into the tenure of freehold land in Monywa Town which was converted into State land at the last settlement.	31-1-27	Opposed ...	Lost ...	...	...	28	16	6	15
92	To continue rent control in Rangoon for 12 months from 1st January 1927 and to appoint a special Committee to investigate housing conditions in Rangoon.	31-1-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
93	To apply Buddhist Law *Dhammathats* to marriages in Burma between Burmese women and foreigners.	31-1-27	...	Do.	...	...	...	...	...	...
94	That the third grade pleadership examination be retained till the end of 1930.	1-2-27	Opposed ...	Lost ...	...	...	28	16	6	16

* Owing to walkout on 5th March 1926, of the Nationalist, Home Rule and Swarajist parties.

APPENDIX III—*contd.*

DETAILS OF RESOLUTIONS—*contd.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated.	Elected.	Officials.	Nominated.	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SECOND COUNCIL—*contd.*									
95	That elected members of the Burma Legislative Council be jail visitors within their respective constituencies.	1-2-27	Opposed ...	Lost ...	...	...	10	15	4	11
96	That the Local Government should recommend to the Government of India and the Secretary of State the State management of the Burma Railways on the expiry of the present contract with the Burma Railways Company.	1-2-27	Neutral ...	Carried without division.	...	...	...	...	...	...
97	To remove the sex disqualification for membership of the Burma Legislative Council.	3-2-27	Opposed ...	Lost ...	...	1	30	15	6	24
98	To close all *Hlawza* (rice beer) shops in Burma on the expiry of their licenses in 1927.	3-2-27	Do. ...	Do. ...	...	...	24	15	6	18
99	That Government should take over the Burma Spinning and Weaving Co.'s properties in full satisfaction of the loan of Rs. 15 lakhs granted by Government to the Company.	14-2-27	Neutral ...	Carried without division.	...	...	...	...	...	...

100	That the institution of Land Mortgage Banks be expedited ...	14-2-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
101	That book-makers be prohibited at race meetings throughout Burma.	14-2-27	Opposed ...	Lost ...	...	...	30	16	7	23
102	That the collection of land revenue and capitation-tax in 1927-28 in areas affected by the floods in the Insein District be suspended.	15-2-27	Do. ...	Lost without division.	...	..	...	...	...	...
103	To hold a supplementary third grade pleadership examination in December 1927.	15-2-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
104	To abandon the proposal to create a new district to be called the Nyaunglebin District.	15-2-27	Opposed ...	Lost without division.	...	...	...	...	...	...
105	To construct a bund road from Mônywa in the Lower Chindwin District to Amyin in the Sagaing District to prevent floods.	15-2-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
106	To appoint a Committee consisting of non-official elected members of the Council and other persons representing religious communities and temperance associations to enquire and to report on the drink and drug traffic in Burma in all its aspects including total prohibition.	15-2-27	Opposed ...	Lost ...	...	...	27	16	4	10
107	To increase the scale of pay of Inspectors and Surveyors of the Land Records Dapartment.	16-2-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
108	That the budget session of the Legislative Council should be restricted to budget business, and that two other sessions should be held in each year for other business.	16-2-27	Neutral ...	Carried without division.	...	...	...	...	...	...
109	That the daily allowance to members of the Burma Legislative Council residing in Rangoon should be increased to Rs. 20.	16-2-27	Do. ...	Do.	...	...	...	...	...	...
110	That Government should abandon the idea of reviving the use of stocks for confinement of persons arrested by headmen.	17-2-27	Opposed ...	Lost ...	...	...	28	16	6	19

APPENDIX III—*concld.*

DETAILS OF RESOLUTIONS—*concld.*

Serial No.	Brief Summary of Recommendation.	Date on which moved.	Proposed, accepted or opposed by Government.	Whether adopted or rejected by Council.	Analysis of voting for and against.					
					For			Against		
					Officials.	Nominated.	Elected.	Officials.	Nominated.	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SECOND COUNCIL—*concld.*									
111	To withdraw new rules increasing process-fees	17-2-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
112	That in view of the decline of the cotton weaving industry in Burma Government departments should utilize only cloth manufactured in Burma.	17-2-27	Opposed ...	Lost without division.	...	...	...	...	...	...
113	To translate into Burmese scientific and other useful books to diffuse knowledge and provide text-books for instruction in Burmese in schools and colleges : and to begin by allotting at least Re. 1 lakh for the purpose.	5-7-27	Do. ...	Lost ..	...	...	31	16	7	24
114	That instructions be issued to officials not to interfere unnecessarily in the internal administration of local bodies.	5-7-27	Do. ...	Do. ...	...	...	31	15	6	17
115	To stop the promotion of public gambling to swell the University Endowment Fund, and to prevent official pressure being used to obtain subscriptions to the Fund.	6-7-27	Do. ...	Do. ...	...	...	33	16	7	20

116	To cancel the proposal to grant to one firm the exclusive right of manufacture and wholesale and retail sale of *Hlawza* in Rangoon; to continue the existing system of auction of licenses; and to limit sales of *Hlawza* at shops.	6-7-27	Opposed ...	Lost ...	...	...	30	15	7	18
117	To stop the collection of the capitation and *thathameda* taxes by 1st January 1928.	7-7-27	Do ...	Do. ...	...	...	28	15	7	21
118	To cancel the fine of Rs. 665 levied on Thagaya village under section 13 (*a*) of the Burma Village Act.	7-7-27	Do. ...	Do. ...	...	...	27	15	7	19
119	To cancel the issue by groups of certain fishery leases ...	8-7-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...
120	To provide in the Burma Courts Manual that every Judge and Magistrate should, before commencing the business of the day, take an oath that he will administer justice to the best of his ability and will not allow himself to be swayed by personal motives, anger, fear or wilful ignorance.	8-7-27	Neutral ...	Carried without division.	...	...	...	...	...	...
121	To construct a bund along east bank of Irrawaddy in the Prome and Tharrawaddy districts.	8-7-27	...	Withdrawn after Government explanation.	...	...	...	...	...	...

APPENDIX IV.

ACTION TAKEN ON RESOLUTIONS CARRIED IN THE LEGISLATIVE COUNCIL AGAINST GOVERNMENT OPPOSITION.

No. (1)	Date. (2)	Brief Summary of Resolution. (3)	Action taken on Resolution. (4)
3	16-3-23	To appoint a Committee of nine or more members with a non-official majority to consider retrenchment in expenditure.	The Burma Retrenchment Committee was appointed on the lines approved by the Council and not on the lines previously suggested by Government.
20	3-12-23	(1) To amend the Rangoon Development Trust Act, 1920, so as to allow adequate Burmese representation on the Board of Trustees.	The Rangoon Development Trust Act, 1920, was amended by Act No. V of 1924, so as to provide for increased Burmese and other representation on the Board of Trustees.
		(2) To appoint a Committee with non-official majority to enquire and report on land values and rents fixed by the trust, the cost of reclamation and equipment, and the propriety of recent attachments for non-payment of rents.	No action was taken.
		(3) To amend the Act so as to allow tenants to refer matters to arbitration.	No action was taken.
32	26-8-24	To appoint a Committee of not less than five members of the Council to enquire regarding eviction of certain *Ma-yin* cultivators.	Government decided that no action should be taken. On a later petition the Finance Member visited the area and passed orders.
34	26-8-24	(*a*) To abolish the present practice of registering Burmans as opium consumers and to require all non-Burmans to be registered.	(*a*) All consumers whether Burman or non-Burman are registered. The reference is to an experiment of supplying Burmans in a malarious area with small quantities of opium for medicinal purposes, in place of the drug previously obtained by them from illicit sources. This experiment was found to be so successful in checking illicit practices and reducing smuggling that it was continued and extended.

		(*b*) To require applications for registration to be referred to local bodies for report.	(*b*) No action taken as local bodies have no legal powers in this connection and no machinery for making enquiries while Government cannot divest itself of the responsibility of verifying the genuineness of applications for registration as consumers.
41	29-8-24	To reduce number of Range Deputy Inspectors-General of Police to two.	No action was taken.
42	29-8-24	To translate into Burmese the Rulings and Circulars of the High Court and keep them for sale at the Government Book Depôt.	The titles and headnotes of selected judgments are translated into Burmese and published.
62	25-9-25	To appoint a Committee to enquire into the grievances of poor cultivators of the Pogwe tract in the Myaungmya District.	No action was taken.
66	26-9-25	The third grade pleadership examination should be retained until the second grade pleadership examination is open to vernacular candidates.	After consulting the High Court and the Pleadership Examination Board it was decided that no action should be taken.

Occasions arose during the course of two years when Govt did not take any action on resolutions passed by council.

APPENDIX V.

MOTIONS FOR ADJOURNMENT.

Object of motion. (1)	Date. (2)	Motion admitted or not. (3)	Reason for non-admittance. (4)
For the purpose of discussing matters in connection with the *ex*-Queen Supayalat's funeral.	15-12-1925	Not admitted ...	That the motion was not in order.
For the purpose of discussing matters in connection with the situation created by the hunger strike by the Bengal detenus in charge of the Government of Burma.	2-3-1926	Do. ...	That the motion did not comply with the requirements for notice of a motion to adjourn the Council.
For the purpose of discussing matters in connection with the withdrawal from the House of the Nationalist, Swarajist and Home Rule parties.	9-3-1926	Do. ...	That the matter proposed to be discussed was not in order.
For the purpose of discussing matters in connection with the sufferings of, and the necessity of affording relief to, the inhabitants of the area affected by cyclone in the Akyab District.	3-9-1926	Do. ...	That the matter was not a recent one or of such urgent necessity as would justify the interruption of the proceedings of the Council.
For the purpose of discussing matters in connection with sending Indian troops to China without reference to the Legislature.	31-1-1927	Do. ...	That it was a matter affecting the relations of His Majesty's Government or the Government of India with a foreign State which was not within the purview of the Council and not urgent.

APPENDIX VI.

AMENDMENT TO STANDING ORDERS.

Date.	Summary of motion for amendent of Standing Orders.	Result of motion.
(1)	(2)	(3)
17th March 1923	Proposal by a private member to amend several of the Standing Orders, chiefly with a view to removing restrictions relating to freedom of speech in the Council, putting of questions and moving of resolutions.	Referred to Select Committee and then dropped on the recommendation of that Committee.
31st August 1926	Proposal by Government to amend the Standing Orders relating to the Budget and to the Finance Committee.	Slightly amended and adopted by the Council.
4th October 1926	Proposal by a private member to amend the Standing Orders so as to provide for a warning bell being rung before the Council is adjourned for want of a quorum.	Do.
7th October 1926	Proposal by Government to amend the Standing Orders so as to provide for quorums for Committees.	Do.
4th July 1927 ...	Proposal by Government to amend various Standing Orders relating to— (i) the notification of the commencement of a Session, (ii) the procedure regarding divisions ; (iii) notice of resolutions ; and (iv) the Budget.	Do.

APPENDIX VII.

GOVERNMENT LEGISLATION.

Bills.

Serial No.	Name of Bill.	Brief description of objects of Bill.	Date of introduction.	Whether passed or rejected.	No. and year of Act if passed.	Voting						Subsequent action taken in cases of rejection.
						For			Against			
						Official.	Nominated.	Elected.	Official.	Nominated.	Elected.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Burma Habitual Offenders Restriction (Amendment) Bill, 1923.	To amend the Burma Habitual Offenders Restriction Act, 1919, so as to enable a person committed under section 30 or 31 of the Rangoon Police Act to be placed under an order of restriction, and to enable appellate courts to substitute an order of restriction for an order requiring security.	5-2-23	Passed	III of 1923	...	...	...	...	...	...	
2	Rangoon Police (Amendment) Bill, 1923.	Further to amend the Rangoon Police Act, 1899, so as to enable the Local Government to make rules to bring the disciplining of the Rangoon police on to the same lines as exist for the police outside Rangoon.	5-2-23	Do.	IV of 1923	...	...	...	...	...	...	
3	Deputy President's Salary Bill, 1923.	To provide for a salary of Rs. 5,000 per annum for the Deputy President of the Burma Legislative Council.	6-3-23	Do.	II of 1923	...	...	...	...	...	...	

4	Burma Village (Amendment) Bill, 1923.	Further to amend the Burma Village Act, 1907, and the Burma Rural Self Government Act, 1921, so as to establish Village Committees to share certain functions with headmen, to give more scope to the elective principle in the appointment of headmen, to reduce the communal responsibility of villagers, to abolish requisitions of labour and curtail requisitions of supplies and in certain other respects to relax village administration.	29-11-23	Passed	IV of 1924	...	...	...	...	...	...	
5	Burma Embankment (Amendment) Bill, 1923.	To amend the Burma Embankment Act, 1909, so as to enable the Deputy Commissioner to regulate traffic on surfaced embankments and to levy a toll from the vehicles which use them.	29-11-23	Do.	VI of 1923	..	...	...	...	...	...	
6	Burma Local Bodies Banking Facilities Amending Bill, 1923.	To extend the existing facilities for the investment and custody of the funds of local bodies with Co-operative Banks.	29-11-23	Do.	V of 1923	...	...	...	...	...	...	
7	Burma Rural Self-Government (Amendment) Bill, 1924.	Further to amend the Burma Rural Self-Government Act, 1921, so as to provide a penalty for breach of bye-laws regarding markets made by District Councils.	11-3-24	Do.	II of 1924	...	...	...	...	...	...	
8	Burma Canal (Amendment) Bill, 1924.	Further to amend the Burma Canal Act, 1905, so as to delegate to the Collector functions exercised by the Commissioner in regard to village canals and village drainage works.	30-8-24	Do.	VI of 1924	...	...	...	...	...	...	
9	Burma Land and Revenue (Amendment) Bill, 1924.	Further to amend the Burma Land and Revenue Act, 1876, so as to permit lump sum assessment of land revenue in Lower Burma.	30-8-24	Rejected	...	14	6	9	...	...	29 casting vote.	Reintroduced and passed, *vide* Serial No. 11.

APPENDIX VII—*contd.*

GOVERNMENT LEGISLATION—*contd.*

Bills—contd.

Serial No.	Name of Bill.	Brief description of objects of Bill.	Date of introduction.	Whether passed or rejected.	No. and year of Act if passed.	Voting.						Subsequent action taken in cases of rejection.
						For			Against			
						Official.	Nominated.	Elected.	Official.	Nominated.	Elected.	
1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
10	Rangoon Development Trust (Amendment) 1924.	Further to amend the Rangoon Development Trust Act, 1920, so as to provide for increased Burmese and other representation on the Board of Trustees.	30-11-24	Passed	V of 1924	...	...	...	...	..	...	
11	Burma Land and Revenue (Amendment) Bill, 1924.	Further to amend the Burma Land and Revenue Act, 1876, so as to permit lump sum assessment of land revenue in Lower Burma.	10-3-25	Do.	II of 1925	...	...	...	...	...	...	
12	Upper Burma Land and Revenue Regulation (Amendment) Bill, 1925.	Further to amend the Upper Burma Land and Revenue Regulation, 1899, so as to make its provisions more in keeping with existing conditions and with those of the Lower Burma enactments.	10-3-25	Do.	III of 1925	...	...	...	...	...	...	
13	Burma Village (Amendment) Bill, 1925.	Further to amend the Burma Village Act, 1907, so as to give Magistrates power to transfer cases to Village Committees for trial, to extend the power of Village Committees to take cognizance of cases and make certain minor alterations.	10-3-25	Do.	V of 1925	...	...	...	...	...	...	

14	Police (Burma Amendment) Bill, 1925.	To amend the Police Act, 1861 in its application to Burma, in the matters of discipline and recruitment.	10-3-25	Do.	VI of 1925	...	...	...	...	...	...
15	Rangoon Rent (Amendment) Bill, 1925.	Further to amend the Rangoon Rent Act, 1920, so as to extend its operation from the 7th April 1925 to the 31st December 1926.	10-3-25	Do.	I of 1925	...	...	...	...	...	...
16	Burma Tax on Sea-passengers Bill, 1925.	To impose a tax on persons entering Burma by sea.	10-3-25	Do.	Governor-General's assent refused.	...	...		...	...	...
17	Burma Expulsion of Offenders Bill, 1925.	To authorize the expulsion from Burma of non-Burmans who have been convicted of certain criminal offences or ordered to furnish security for good behaviour.	10-3-25	Do.	I of 1826	16	2	38	0	5	10
18	Rangoon University Building Trust Bill, 1925.	To provide for the constitution and powers of a Board of Trustees for the erection of the buildings of the University of Rangoon.	11-3-25	Do.	VII of 1925	...	...	...	...	...	...
19	Burma Excise (Amendment) Bill, 1925.	Further to amend the Burma Excise Act, 1917, so as to give power to deal with habilual offenders.	11-3-25	Do.	IV of 1925	...	...	...	...	...	...
20	Burma Excise (Amendment) Bill, 1925.	Further to amend the Burma Excise Act, 1917, so as to withdraw from the Financial Commissioner powers and duties under the Act except such as may be delegated to him by the Local Government.	21-9-25	Do.	I of 1927	...	...	...	...	...	...
21	Burma Rural Self-Government (Amendment) Bill, 1925.	Further to ament the Burma Rural Self-Government Act, 1921, so as to obviate frequent amendment of Schedule I of the Act.	21-9-25	Do.	XI of 1925	...	...	...	...	...	...

APPENDIX VII—*contd.*

GOVERNMENT LEGISLATION—*contd.*

Bills—contd.

Serial No. (1)	Name of Bill. (2)	Brief description of objects of Bill. (3)	Date of introduction. (4)	Whether passed or rejected. (5)	No. and year of Act if passed. (6)	Voting						Subsequent action taken in cases of rejection. (13)
						For			Against			
						Official. (7)	Nominated. (8)	Elected. (9)	Official. (10)	Nominated. (11)	Elected. (12)	
22	Lower Burma Town and Village Lands (Amendment) Bill, 1925.	Further to amend the Lower Burma Town and Village Lands Act, 1898, so as to provide a penalty for breach of rules under the Act.	21-9-25	Passed	X of 1925	...	...	...	...	...	...	
23	Rangoon Port (Amendment) Bill, 1925.	Further to amend the Rangoon Port Act, 1905, so as to provide for increased representation of non-European commerce on the Board of Trustees.	21-9-25	Do.	XII of 1925	16	8	14	0	0	29	
24	Rangoon Police (Amendment) Bill, 1925.	Further to amend the Rangoon Police Act, 1899, so as to incorporate an amendment to the Police Act, 1861, and to give the police further power to arrest suspicious persons and persons provoking a breach of the peace or causing a public nuisance.	21-9-25	Do.	VIII of 1925.	...	...	...	...	...	...	
25	Burma Registration of Adoptions Bill, 1926.	To provide for the compulsory registration of *Kittima* adoptions in Burma.	1-3-26	Do.	II of 1926	16	6	22	0	0	18	
26	Burma Courts (Amendment) Bill, 1926.	To amend the Burma Courts Act, 1922, so as to enable the High Court to have revisionary powers over the Small Cause Court, Rangoon.	31-8-26	Do.	III of 1926	...	...	...	...	...	...	

27	Burma Medical (Amendment) Bill, 1926.	To amend the Burma Medical Act, 1915, so as to introduce reciprocity of registration between provinces and uniformity of qualifications for registration of medical practitioners.	31-6-26	Do.	V of 1927	...	...	...	...	...	...
28	Burma Outports (Amendment) Bill, 1926.	To amend the Burma Outports Act, 1914, so as to legalize the levy of dues on goods transhipped from one vessel to another within the limits of a port.	31-8-26	Do.	VI of 1926	...	...	...	...	...	...
29	Burma Forest (Amendment) Bill, 1926.	Further to amend the Burma Forest Act, 1902, so as to secure uniformity in penalties for breaches of rules.	31-8-26	Do.	V of 1926	...	...	.	...	...	...
30	Expulsion of Offenders (Amendment) Bill, 1926.	To amend the Expulsion of Offenders Act, 1926, so as to remove the power to expel political offenders.	31-8-26	Do.	IV of 1926	...	...	..	...	...	...
31	Burma Co-operative Societies Bill, 1926.	To consolidate and amend the law relating to Co-operative Societies in Burma.	7-9-26	Do.	VI of 1927	...	...	...	...	..	...
32	Rangoon Municipal and Burma Courts (Amendment) Bill, 1926.	To amend the City of Rangoon Municipal Act, 1922, and the Burma Courts Act, 1922, so as to make the local limits of the original civil jurisdiction of the High Court the City of Rangoon.	24-1-27	Do.	IV of 1927	...	...	...	...	...	...
33	Burma Legislative Council (President's Salary) Bill, 1927.	To fix the salary of the President of the Burma Legislative Council at Rs. 4,000 per mensem.	24-1-27	Do.	III of 1927	...	...	...	...	...	...
34	Burma Oilfields (Amendment) Bill, 1927.	To amend the Burma Oilfields Act, 1918, so as to empower the Warden, with a view to the prevention of disorder, to prohibit the doing of certain acts.	18-2-27	Do.	II of 1927	16	6	23	...	1	27
35	Burma Municipal Bill, 1927.	To consolidate and amend the law relating to municipalities in Burma.	18-2-27	(Pending	before the	Co	unci	l.)			

APPENDIX VII—*concld.*

GOVERNMENT LEGISLATION—*concld.*

Bills—concld.

Serial No.	Name of Bill.	Brief description of objects of Bill.	Date of introduction.	Whether passed or rejected.	No. and year of Act if passed.	Voting						Subsequent action taken in cases of rejection.
						For			Against			
						Official.	Nominated.	Elected.	Official.	Nominated.	Elected.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
36	Burma Water Power Bill, 1927.	To regulate the use of public waters for obtaining energy and for mining operations.	4-7-27	Passed	XI of 1927	...	...	...	...	...	...	...
37	Rangoon Police and Burma Oil-fields (Amendment) Bill, 1927	Verbal amendment in section 31B of the Rangoon Police Act, 1899, and Section 12A of the Burma Oil-fields Act, 1918.	4-7-27	Do.	IX of 1927	...	...	...	...	...	...	...
38	Burma Vaccination Law (Amendment) Bill, 1927.	To amend the Burma Vaccination Law Amendment Act, 1909, so as to provide for compulsory vaccination of immigrants and for compulsory revaccination in areas in which local authorities so desire.	4-7-27	Do.	IV of 1928	...	...	...	...	...	...	...
39	Whipping (Burma Amendment) Bill, 1927	To extend the use of the punishment of whipping in Burma to males sentenced to seven years' imprisonment and to certain offences not so punishable hitherto.	4-7-27	Do.	VIII of 1927.	...	...	...	...	...	...	...

40	Burma Village (Amendment) Bill, 1927.	To amend the Burma Village Act, 1907, so as to provide for fencing of villages, increased communal responsibility, notification of residence of strangers and power to require residents to remove.	4-7-27	Do.	VII of 1927.	...	...	...	...	...	...	...
41	Burma Repealing Bill, 1927.	To repeal the Elephants' Preservation Act, 1879, so far as Burma is concerned.	13-12-27	Do.	II of 1928	...	...	...	...	...	...	...
42	Burma Criminal Law (Amendment) Bill, 1927.	To provide for the more speedy trial of serious offences involving violence.	13-12-27	Do.	V of 1928	...	...	...	...	...	...	...
43	Burma Criminal Law Amendment (conditionally released Prisoners) Bill, 1927.	To provide for the more severe punishment of absconding ticket-of-leave men.	13-12-27	Do.	III of 1928	...	...	...	...	...	...	...
44	Burma Sale of Food and Drugs Bill, 1927.	To make better provision for the sale of food and drugs in a pure state.	13-12-27	Do.	X of 1928	...	...	...	...	...	...	...
45	Burma Outports (Amendment) Bill, 1927.	To amend the Burma Outports Act, 1914, so as to enable Port authorities to auction the right of collecting Port dues.	13-12-27	Do.	Assent of Governor-General not yet received.	...	...	...	...	...	...	...
46	Burma Oil-fields (Amendment) Bill, 1927.	To amend the Burma Oil-fields Act, 1918, so as to enable the Local Government to appoint Assistant Wardens.	13-12-27	Do.	I of 1928	...	...	...	...	...	...	...
47	Burma Canal (Amendment) Bill, 1927.	To amend the Burma Canal Act, 1905, so as to legalize the collection by revenue authorities of amounts due for watercourses constructed by Government on behalf of coltivators : and to provide for farming of tolls on vessels navigating canals and other charges.	13-12-27	Do.	VI of 1928	...	...	..	...	..	...	...
48	Burma Weights and Measures Bill, 1927.	To establish in Burma a uniform system of weights and measures separate from that of India.	13-12-27	Pending	...	...	...	...	...	...	...	...

APPENDIX VIII.

PRIVATE LEGISLATION.

Serial No.	Name of Bill.	Brief description of objects of Bill.	Date of introduction.	Whether supported or opposed by Government.	Whether passed or rejected.	No. and year of Act if passed.	Voting					
							For			Against		
							Official.	Nominated.	Elected.	Official.	Nominated.	Elected.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Rangoon Rent (Amendment) Bill, 1923.	Further to amend the Rangoon Rent Act, 1920, so as to extend the period of its operation from the three years to five.	5-2-23	Supported	Passed	I of 1923	...	...	...	...	...	...
2	Rangoon University (Amendment) Bill, 1923.	To amend the University of Rangoon Act, 1920, so as to make provision for more constituent colleges and for affiliation, to reduce the powers of the Chancellor, to enlarge the Council and increase its powers and to reduce the powers of the Senate and make it an advisory body.	30-11-23	Do.	Do.	III of 1924	...	...	...	...	...	...
3	Burma Rural Self-Government (Amendment) Bill, 1923.	Further to amend the Burma Rural Self-Government Act, 1921, so as to provide for the direct election of members of District Councils and to prevent the election of headmen to Circle Boards and District Councils.	30-11-23	...	Withdrawn.	...	...	...	...	...	...	...

4	City of Rangoon Municipal (Amendment) Bill, 1923.	Further to amend the City of Rangoon Municipal Act, 1922, so as to place the Veterinary Department under the Health Officer.	3-12-23	Supported	Passed	I of 1924	...	...	...	...	...	...
5	Rangoon Hackney Carriages (Amendment) Bill, 1924.	To amend the Rangoon Hackney Carriages Act, 1917, so as to limit the rent charged by owners of rickshaws for the hire of rickshaws to pullers.	12-3-24	Opposed	Rejected	...	...	...	...	...	...	...
6	Rangoon Rent Bill, 1925.	To consolidate and amend the law with respect to the increase of rents and the recovery of possession of premises in certain cases, for the purpose of restricting for a further period the increase of rents in the City of Rangoon.	11-3-23	Supported	Passed	IX of 1925	...	...	...	...	...	...
7	Rangoon Rent (Amendment) Bill, 1926.	To amend the Rangoon Rent Act, 1925, so as to extend its operation for a period of three years from the 31st December 1926.	3-9-26	Opposed	Rejected	...	0	1	34	16	6	20
8	National Sports Bill, 1927.	To encourage the national sports of Burma.	3-2-27	Do.	Do.	...	0	0	21	15*	4	22
9	Burma Midwives and Nurses (Amendment) Bill, 1927.	To amend the Burma Midwives and Nurses Act, 1922, so as to stop practice by untrained midwives in areas where there is a sufficient number of registered midwives and medical practitioners.	5-7-27	Supported	Passed	X of 1927	...	...	...	...	...	...

APPENDIX IX.

STATEMENT A—RESERVED.

Part I.—Original Grants.

Year.	Number of amendments of which notice was given.	Number of amendments moved.	Number of amendments withdrawn.	Number of amendments accepted by Government.	Number of amendments opposed by Government.	Number of amendments carried against Government opposition	Analysis of voting in respect of column (7).	Analysis of voting in respect of amendments not dealt with in column (8).	Total reduction involved.	Amount subsequently restored by Government.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									Rs.	Rs.
1923-24 ...	52	26	18	5	3	1	Ayes 40 (all elected members). Noes 37 (6 nominated, 15 elected and 16 official members).	Two amendments lost without division ...	16,38,510	*Nil*
1924-25 ...	38	30	19	2	9	1	Ayes 47 (all elected). Noes 31 (5 nominated, 10 elected and 16 officials).	Ayes 21 (all elected). Noes 41 (6 nominated, 19 elected and 16 officials). Seven lost without division.	3,06,100	*Nil*
1925-26 ...	29	25	17	*Nil*	8	*Nil*	...	(1) Ayes 36 (all elected). Noes 36 (6 nominated, 14 elected, 16 officials). (2) Ayes 38 (all elected) Noes 38 (6 nominated, 16 elected, 16 officials). (3) Ayes 37 (all elected). Noes 37 (7 nominated, 14 elected, 16 officials) (each of above lost by President's casting vote).	*Nil*	...

									(4) Ayes 35 (all elected). Noes 37 (6 nominated, 15 elected, 16 officials). (5) Ayes 38 (all elected). Noes 40 (7 nominated, 17 elected, 16 officials). (6) Ayes 36 (all elected). Noes 37 (6 nominated, 15 elected, 16 officials). Two lost without division.		
1926-27 ...	43	15	8	*Nil*	7	1	Ayes 38 (all elected). Noes 33 (6 nominated, 12 elected and 15 officials).	(1) Ayes 44 (all elected). Noes 50 (8 nominated, 26 elected, 16 officials). (2) Ayes 42 (all elected). Noes 46 (7 nominated, 23 elected, 16 officials). (3) Ayes 39 (all elected). Noes 50 (8 nominated, 26 elected, 16 officials). (4) Ayes 42 (all elected). Noes 45 (8 nominated, 21 elected, 16 officials). (5) Ayes 42 (all elected). Noes 52 (8 nominated, 28 elected, 16 officials). One lost without division.	100	*Nil*
1927-28 ...	42	20	10*	*Nil*	10	*Nil*	...	(1) Ayes 25 (all elected). Noes 42 (7 nominated, 20 elected, 15 officials). (2) Ayes 28 (all elected). Noes 38 (6 nominated, 17 elected, 15 officials). (3) Ayes 25 (all elected). Noes 40 (5 nominated, 20 elected, 15 officials). (4) Ayes 25 (all elected). Noes 40 (5 nominated, 20 elected, 15 officials). (5) Ayes 21 (all elected). Noes 39 (6 nominated, 19 elected, 14 officials). (6) Ayes 21 (all elected). Noes 51 (7 nominated, 28 elected, 16 officials). (7) Ayes 18 (all elected). Noes 50 (6 nominated, 28 elected, 16 officials). Three lost without division.	*Nil*	...

* Including 2 ruled out by the President.

APPENDIX IX—*contd.*

STATEMENT A—RESERVED—*concld.*

Part II.—Subsequent Grants.

Year.	Number of amendments of which notice was given.	Number of amendments moved.	Number of amendments withdrawn.	Number of amendments accepted by Government.	Number of amendments opposed by Government.	Number of amendments carried against Government opposition.	Analysis of voting in respect of column (7).	Analysis of voting in respect of amendments not dealt with in column (8).	Total reduction involved.	Amount subsequently restored by Government.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									Rs.	Rs.
1923-24 ...	1*	1	*Nil*	...	...	1	Ayes 33 (4 nominated, 16 elected and 13 officials). Noes 35 (all elected).	.....	8,93,975	8,93,975
1924-25 ...	...	*Nil*	...	...	*Nil*	...	*Nil*	.....	*Nil*	...
1925-26 ...										
1926-27 ...	1	1	*Nil*	*Nil*	1	*Nil*	...	One lost without division.		

* Government motion for subsequent grant.

APPENDIX IX—*contd.*

STATEMENT B—TRANSFERRED.

Part I.—Original Grants.

Year.	Number of amendments of which notice was given.	Number of amendments moved.	Number of amendments withdrawn.	Number of amendments accepted by Government.	Number of amendments opposed by Government.	Number of amendments carried against Government opposition.	Analysis of voting in respect of column (7).	Analysis of voting in respect of amendments not dealt with in column (8).	Total reduction involved.	Amount subsequently restored by Government.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									Rs.	Rs.
1923-24 ...	27	18	15	1	2	*Nil*	...	(1) Ayes 33 (all elected). Noes 34 (8 nominated, 11 elected and 15 officials). (2) Ayes 38 (all elected). Noes 39 (8 nominated, 16 elected and 15 officials).	10,00,000	*Nil*
1924-25 ...	23	13	11	*Nil*	2	*Nil*	...	Ayes 27 (all elected). Noes 31 (5 nominated, 10 elected and 16 officials). One lost without division.	*Nil*	...
1925-26 ...	34	25	19	3	3	*Nil*	...	All 3 lost without division	13,00,000	*Nil*
1926-27 ...	34	6	4	*Nil*	2	*Nil*	...	Ayes 40 (all elected). Noes 51 (8 nominated, 27 elected and 16 officials). One lost without division.	*Nil*	...
1927-28 ...	29	14	9	*Nil*	5	*Nil*	...	Ayes 0. Noes 54 (7 nominated, 31 elected and 16 officials). Four lost without division.	*Nil*	...

APPENDIX IX—*concld.*

STATEMENT B—TRANSFERRED—*concld.*

Part II.—Subsequent Grants.

Year.	Number of amendments of which notice was given.	Number of amendments moved.	Number of amendments withdrawn.	Number of amendments accepted by Government.	Number of amendments opposed by Government.	Number of amendments carried against Government opposition.	Analysis of voting in respect of column (7).	Analysis of voting in respect of amendments not dealt with in column (8).	Total reduction involved.	Amount subsequently restored by Government.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									Rs.	Rs.
1923-24 ...	*Nil*	...	...	...	...	...	...	.....	...	...
1924-25 ...	*Nil*	...	...	...	...	...	...	.....	...	...
1925-26 ...	*Nil*	...	...	...	...	...	...	.....	...	...
1926-27 ...	1	1	1	...	...	...	...	.....	...	...

APPENDIX X.

List of Proposals to which the Local Government has given effect otherwise than in accordance with the advice of the Finance Committee.

N.B.—This statement does not include cases which were disapproved by the Finance Committee at one meeting, but approved by the Finance Committee at a subsequent meeting or by any other Standing Committee of the Legislative Council within whose purview they fell.

Number and date of Meeting. (1)	Department and Item. (2)	Nature of proposal and expenditure involved. (3)	Recommendations of the Committee. (4)	Action taken by the Local Government. (5)	Reasons for the action taken by the Local Government. (6)
Sixth Meeting, 19th October 1923.	Home and Political Department; Item (3).	Construction of a ward for eight female prisoners and additions and alterations to the Jail Buildings, Magwe, at an estimated cost of Rs. 20,181, and provision of funds in the Budget Estimate for 1924-25.	The Committee considered that the proposal should be revised on the assumption that no female prisoners would in future be kept in the Magwe Jail.	The Local Government sanctioned the project at a revised estimated cost of Rs. 19,332.	(1) The undesirability of sending casual female prisoners from Magwe to Thayetmyo Jail which is reserved for habitual female prisoners (2) The indefinite postponement on account of financial stringency of the project to construct a new female jail at Toungoo.
Twenty-seventh Meeting, 4th June 1925.	Home and Political Department; Item (4).	Entertainment of staff for the Labour Statistical Bureau for Burma at a total cost of Rs. 30,221-6-0 *per annum*, the actual cost in 1925-26 being estimated at Rs. 14,000.	The Committee by a majority advised that the appointment of a Labour Officer would produce no useful results and that the scheme should not be proceeded with	The Local Government for the reasons set out in the next column decided to give effect to the scheme.	(1) That the Government might have information regarding wages and conditions of labour to enable it to facilitate agreement between employers and labourers without recourse to strikes and lock-outs. (2) That both the Government and the public might be in a position to appreciate the merits of labour disputes. (3) That Government might be in a position to meet the requests of the League of Nations International Labour Office for Labour Statistics. *Note.*—The Finance Committee subsequently approved the continuance of the Bureau during 1926-27 at a cost of Rs. 69,581 at its Thirty-second Meeting on the 29th September 1925.

APPENDIX X—*concld.*

LIST OF PROPOSALS TO WHICH THE LOCAL GOVERNMENT HAS GIVEN EFFECT OTHERWISE THAN IN ACCORDANCE WITH THE ADVICE OF THE FINANCE COMMITTEE—*concld.*

Number and date of Meeting. (1)	Department and Item. (2)	Nature of proposal and expenditure involved. (3)	Recommendations of the Committee. (4)	Action taken by the Local Government. (5)	Reasons for the action taken by the Local Government. (6)
Thirty-third Meeting, 23rd December 1925.	Department of Agriculture, Excise and Forests ; Item (2).	Creation of a temporary appointment of Director of Works, Buildings, for a period of two years on the pay of a Chief Engineer and eligible for the special pension, involving an increased expenditure of Rs. 5,400 in the first year and Rs. 6,900 in the second year, the appointment of a Deputy Chief Engineer for Buildings being abolished from the same date.	Two members of the Committee were prepared to accept the proposal as it stood. Six members considered the appointment unnecessary and the rest concurred in a suggestion that the appointment should be approved on the understanding that the work of the officer selected should be restricted to Rangoon and its neighbourhood.	The Local Government sanctioned the appointment of a temporary Chief Engineer and Secretary to Government for two years from the 1st February 1926.	Owing to the expansion of construction due to the demands of all departments for additional buildings and to the urgent necessity for increasing and improving the road communications of the Province, it was not possible for a single officer to give adequate attention to the details of the numerous projects involved and to exercise sufficient financial control in order to secure the execution of the required works with due expedition and economy.
Thirty-fourth Meeting, 29th December 1925.	Department of Education, Local Government and Public Health ; Item (4).	Reconsideration of the proposal to increase the cadre of the Burma Educational Service Selection grade by one appointment to provide for the post of Secretary, Educational Board, with effect from the 1st March 1926, at an average cost of Rs. 9,000 *per annum*.	The Committee by a majority considered that the post need not be made permanent and suggested that the proposal should be brought up again a year hence.	The Local Government decided to sanction the post on a permanent footing.	Since the dissolution of the Burma Educational Syndicate, experience had proved that a permanent officer to undertake the duties formerly performed by the Registrar of the Syndicate in connection with public examinations was an absolute necessity.

Do.	Home and Political Department ; Item (1).	Entertainment of a temporary additional Police Force for a period of fifteen months with effect from the 1st January 1926 to deal with extraordinary outbreaks of crime in the province, involving an expenditure of Rs. 84,170 *per annum*.	Six members of the Committee disapproved the proposal ; five were in favour.	The proposal was given effect to for the reason set out in the next column.	In view of the abnormal increase in crime the temporary increase in strength was necessary for the maintenance of law and order.
Forty-first Meeting, 7th July 1926.	Department of Education, Local Government and Public Health ; Item (4).	Proposal to make grants to Night Schools in Rangoon on a *per capita* basis at an estimated cost of Rs. 5,650.	Committee approved the expenditure, but considered that the basis of help should be other than *per capita*.	The Local Government did not accept the Committee's recommendation for the reasons set out in the next column.	The Committee's recommendations were not accepted because in the Local Government's opinion, any distribution other than *per capita* was not feasible.
Forty-fifty Meeting, 7th November 1926.	Do.	Proposal to increase the amount of contribution payable under the Hospital Finance Scheme to the Mandalay Hospital Committee during 1926-27 and 1927-28 by Rs. 36,671.	The Committee considered that no relief in any form should be granted from Provincial Funds to the Mandalay Municipal Fund until the Municipal administration in Mandalay has been thoroughly overhauled.	The proposal was given effect to for the reasons set out in the next column.	The Committee's view was not accepted because its acceptance would have involved the closing down of the Mandalay Hospital and would not have affected the Mandalay Municipal Committee.
Fifty-second Meeting, 6th April 1927.	Finance and Revenue Department ; Item (1).	Proposal to give a contribution of Rs. 1,200 towards the cost (Rs. 23,962) of closing the breach in the village bund near Thabyechaung along the left bank of the Irrawaddy River in the Ma-ubin District.	The Committee considered that the whole cost of the scheme should be borne by Government on the distinct understanding that Government did not thereby commit itself to take over the future maintenance of the work or of the embankment.	The Committee's recommendation was not accepted fully for the reasons set in the next column.	As the villagers had offered to contribute Rs. 6,000 towards the cost of the work, the Local Government agreed to contribute the balance (Rs. 17,962).

APPENDIX XI.

SPECIAL COMMITTEES.

Name of Committee. (1)	Date of constitution. (2)	Whether formed in pursuance of a Resolution in the Legislative Council or a promise by a member of Government. (3)	Number of members. (4)	Officials.		Non-officials.		Date of Report. (9)	Action taken. (10)
				M.L.C.'s (5)	Non-M.L.C.'s (6)	M.L.C.'s (7)	Non-M.L.C.'s (8)		
Burma Retrenchment Committee.	16-3-23	Formed in pursuance of a Resolution in the Council.	9	1	3	5	..	13-11-23	A statement regarding action taken on recommendations is attached as Appendix XII.
Crime Enquiry Committee.	8-5-23	Formed in persuance of a Resolution in the Council.	7	...	2	5	...	26-9-23	The recommendations of this Committee have been generally accepted by the Local Government.
Vernacular Education Committee.	20-12-23	Formed by His Excellency the Governor in Council acting with his Ministers. *N.B.*—A Resolution was proposed but withdrawn.	20	1	2	5	12	23-6-24	The report contained 61 recommendations and Government has come to a decision on 28 of them and given effect to some. Among the recommendations accepted and given effect to is the main one, *viz.*, improvement in the emoluments of teachers.
Industrial Finance Committee.	1-2-24	Formed in pursuance of a Resolution in the Council.	8	1	...	4	3	21-5-24	The Local Government accepted the recommendations of the Committee that although the industries connected directly or indirectly with agriculture would probably have first claim on financial aid from Government, other selected industries might suitably be supported if a reasonable scheme for their development were put forward.

Committee on the question of opening an Intermediate College in Upper Burma.	17-6-24	Formed by His Excellency the Governor in Council acting with his Ministers.	10	4	1	4	1	24-7-24	The main recommendations of the Committee, *i.e.*, as regards location and management, were accepted and the Intermediate College, Mandalay, was opened in 1925 under the management of the University of Rangoon.
Committee on Secondary and Intermediate Education.	5-8-24	Formed by His Excellency the Governor in Council acting with his Ministers.	10	2	4	2	2	June 26	The main recommendation was that "the prime need of the educational system of Burma is an efficient institution for the training of teachers of all kinds coupled with an increase of pay." Government has accepted the first part of the recommendation and has the second part under consideration.
University Buildings Committee	29-8-24	Formed by His Excellency the Governor in Council acting with his Ministers.	15	4	2	6	3	7-5-25	Government accepted the main recommendation that a University Building Trust should be constituted and most of the subsidiary recommendations. Effect was given by passing into law Burma Act VII of 1925 to which the Governor-General's assent was communicated in Government of India Legislative Department, letter No. 141—25G., dated the 7th April 1925.
Forest Committee	11-9-24	Formed in view of the fact that U Pu, the leader of the Nationalist party gave notice of a motion for the appointment of a Committee to enquire into the organization of the Forest Department and the Forest Minister had agreed to the necessity of such a Committee.	9	1	1	5	2	1-12-25	The Government of Burma (Ministry of Forests) found itself in substantial agreement with the greater number of recommendations contained in the Report.

APPENDIX XI—*contd.*

SPECIAL COMMITTEES—*contd.*

Name of Committee.	Date of Constitution.	Whether formed in pursuance of a Resolution in the Legislative Council or a promise by a member of Government.	Number of members.	Officials.		Non-Officials.		Date of Report.	Action taken.
				M.L.C.'s	Non-M.L.C.'s	M.L.C.'s	Non-M.L.C.'s		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Floods Enquiry Committee.	21-11-24	Formed in pursuance of a Resolution in the Council.	3	...	1	2	...	13-5-27	The Local Government was entirely in accord with the majority of the recommendations and action has been taken on many of them. Co-opted. 10 Non-official M.L.C.'s 1 Non-official non-M.L.C.
Burma Public Works (Buildings and Roads) Enquiry Committee, 1925.	17-4-25	Formed in pursuance of an undertaking given in Burma Legislative Council on the 22nd March 1924 when the Budget grant for 41—Civil Works for the year 1924-25 was voted.	6	2	1	2	1	4-5-26	The Government of Burma found itself in substantial agreement with the greater number of the recommendations contained in the Report.
Land Mortgage Bank.	29-9-25	Formed in pursuance of a Resolution in the Council.	8	2	2	2	2	17-5-26	The Committee was appointed in September 1925 to study the proposals for a Land Mortgage System which Mr. S. G. Grantham, I.C.S., Special Officer, Land Mortgage Banks, embodied in a draft Bill. A revised bill was submitted by the Committee on the 17th May 1926.

									This, modified as the result of further examination, has been sanctioned by the Governor-General for introduction in the Council; and pending introduction, has been published for general information and criticism.
Capitation-tax and *Thathameda* Enquiry Committee.	18-5-26	Formed in pursuance of Resolutions in the Council.	8	1	...	7	...	1-4-27	The Local Government accepted certain of the recommendations of the Committee and rejected others.
Committee to advise on murders and dacoities.	13-8-26	Formed by His Hxcellency the Governor in Council.	7	...	4	2	1	3-2-27	The recommendations were generally accepted and legislation to give effect to them has been passed or is in progress.
Interruption of Communications Enquiry Committee.	10-9-26	Formed by His Excellency the Governor in Council acting with his Ministers	8	2	4	1	1	21-12-26	Recommendations accepted subject to modification in detail. A proposed increase to the Irrigation Department has been sanctioned.
Rangoon Health Enquiry Committee.	10-9-26	Formed by His Excellency the Governor in Council acting with his Ministers.	14	...	3	5	6	9-3-27	Held in abeyance.
Play Grounds Committee.	30-9-26	Formed by His Excellency the Governor in Council acting with his Ministers.	8	1	3	1	3	20-10-27	Under consideration.
Committee on the Extension of Scout Craft and Physical Training.	18-12-26	Formed by His Excellency the Governor in Council acting with his Ministers.	8	...	2	...	6	12-11-27	Recommendations generally approved and steps being taken to provide funds to put some of them into effect.

APPENDIX XI—*concld.*

SPECIAL COMMITTEES—*concld.*

Name of Committee. (1)	Date of constitution. (2)	Whether formed in pursuance of a Resolution in the Legislative Council or a promise by a member of Government. (3)	Number of members. (4)	Officials.		Non-officials.		Date of Report. (9)	Action taken. (10)
				M.L.C.'s (5)	Non-M.L.C.'s (6)	M.L.C.'s (7)	Non-M.L.C.'s (8)		
Stocks Committee.	26-1-27	Formed by His Excellency the Governor in Council acting with his Ministers.	5	...	3	2	...	4-6-27	Under consideration.
Technical and Vocational Education Committee.	1-4-27	Formed by His Excellency the Governor in Council acting with his Ministers.	14	1	3	1	9	30-9-27	Under consideration.
Land Revenue Bill Committee.	18-4-27	Formed by His Excellency the Governor in Council acting with his Ministers.	9	...	4	5	...	23-5-27	Under consideration.
Juvenile Delinquency Committee.	21-4-27	Formed by His Excellency the Governor in Council.	11	2	6	...	3	Not reported.	
Committee on Classical Burmese.	27-5-27	Formed by His Excellency the Governor in Council acting with his Ministers.	10	1	3	...	6	Not reported.	
Mak-Aw-Lam Enquiry Committee.	25-6-27	Formed by the Local Government (Ministry of Education).	3	...	2	...	1	28-10-27	It was decided to publish the Report of the Committee. The enquiry was as to the existence of a disease called Mak-Aw-Lam.

APPENDIX XII.

STATEMENT SHOWING THE PROPOSALS OF THE BURMA RETRENCHMENT COMMITTEE AND THE DECISION OF THE LOCAL GOVERNMENT THEREON.

Serial No. (1)	Reference to Report. Page. (2)	Chap. (3)	Para. (4)	Summary of Proposals. (5)	Decision of Local Government. (6)
				5.—*Land Revenue.*	
1	3	II	2	Complete introduction of Revenue Committee's proposals for reform in the Settlement and Land Records Departments should be expedited.	Effect has or is being given to such of the Revenue Committee's proposals as the Local Government has decided to adopt.
				6.—*Excise, Opium and Salt.*	
2	6	III	2	Number of Inspectors employed in charge of Opium Shops should be reduced.	Accepted. Inspectors are being gradually replaced by Deputy Inspectors, as vacancies occur in the cadre of the former.
3	7	*ib.*	3	Abolition of special clothing for Excise peons ...	Accepted. Effect has been given to the proposal.
4	7	*ib.*	4	Increase of Excise staff necessary for effectual prosecution of present Excise and Opium Policy.	Accepted. Effect is being given to this proposal gradually. Increase of staff for some districts has already been sanctioned.
5	7	*ib.*	5	Cost of Excise Commissioner and his office should be included in the demand for contribution from Central to expenditure on the Salt Administration.	Accepted. The Government of India have sanctioned an increased contribution on this account.

APPENDIX XII—*contd.*

STATEMENT SHOWING THE PROPOSALS OF THE BURMA RETRENCHMENT COMMITTEE AND THE DECISION OF THE LOCAL GOVERNMENT THEREON—*contd.*

Serial No. (1)	Reference to Report. Page. (2)	Chap. (3)	Para. (4)	Summary of Proposals. (5)	Decision of Local Government. (6)
				7.—*Stamps.*	
6	9	IV	1	Possibility of increasing Stamp duties should be examined by Finance Department should increased taxation be required.	Draft Bill has been prepared for discussion. Kept pending till it is decided whether legislation should be proceeded with. No action can or should be taken on this subject till the Government of India have decided whether non-judicial stamps are to be made a central subject either wholly or in part.
				8.—*Forests.*	
7	10	V	1	Fixed day should be appointed once or twice a month on which Chief Conservator of Forests may meet Minister to discuss pending cases and general policy.	Unnecessary, as Chief Conservator of Forests meets Minister whenever he wishes.
8	10	*ib.*	1	Amalgamation of Conservators' Offices with Chief Conservator of Forests' Office and creation of two Central Offices at Rangoon and Maymyo.	The concentration of Conservators' offices, both in Rangoon and Maymyo, has been carried out. The amalgamation of Conservators' offices was tried as an experimental measure at Maymyo. It proved a failure and was subsequently abandoned.
9	10	*ib.*	1	Possibility of reducing number of Conservators should be considered when department has returned to normal condition.	The Forest Enquiry Committee, 1925, considered this proposal and recommenced a review of the position with regard to the possibility of reducing the number of territorial Conservators. The Local Government in June 1926 decided that the position should be re-examined three years hence, if this had not already been done in the ordinary course of things.

10	10	*ib.*	1	Possibility of appointing increased number of Burma Forest Service Officers to Divisional charges should be further investigated.	Officers of the Burma Forest Service are being appointed to Divisional charges as occasions arise, due regard being paid to their seniority and fitness.
11	10	*ib.*	1	Cadre of Forest Engineers should be re-examined and no further recruitment made without further justification.	No further appointments are being made. The Forest Enquiry Committee, 1925, recommended that should additional Forest Engineers be ever necessary in future, they should be recruited on a temporary basis. The Local Government decided that this question should be considered when the necessity arises.
12	11	*ib.*	2	Question of extent to which Government should trade in timber should be examined.	Shipment of timber to England has been stopped. Departmental extraction of teak is confined now to the Myitmaka Division, operations in the Katha Division having been closed down this year. Departmental extraction of hardwoods is confined to special timber on a small scale for experimental purposes for export where such cannot be obtained conveniently from local traders. Departmental extraction of firewood will not be undertaken except in cases of extreme urgency.
13	12	*ib.*	3	The accounts of departmental trading should be maintained on strictly commercial lines.	Accepted. The accounts of the Utilization Circle are being put on a completely commercial basis with effect from the 1st April 1928.
14	13	*ib.*	4	Principle of fixed allotments for Forest Expenditure, capable of expansion in favourable years, should be introduced.	The proposal is incompatible with the present system under which the Legislative Council votes the allotment.
15	13	*ib.*	4	Increased supervision over Forest subordinates is required to prevent leakage of revenue.	Supervision is being steadily increased as the increases to the Indian Forest Service and the Burma Forest Service cadres sanctioned in 1920 are made and trained officers become available.
16	14	*ib.*	6	Preliminary discussion between Forest Department, Civil Officers and representatives of General Public should be initiated to consider best method of providing fuel at reasonable cost to the public with a view to the final examination of the question by a small committee.	The Local Government has accepted the view that no further action is possible unless and until the initiative comes from the people themselves and steps have been taken to enlist the sympathy of the people in the matter.

STATEMENT SHOWING THE PROPOSALS OF THE BURMA RETRENCHMENT COMMITTEE AND THE DECISION OF THE LOCAL GOVERNMENT THEREON—*contd.*

Serial No. (1)	Reference to Report. Page. (2)	Ch ap. (3)	Para. (4)	Summary of Proposals. (5)	Decision of Local Government. (6)
				9.—*Registration.*	
17	15	VI	1	Effect should be given to the proposal to adopt the Bombay system of photographing documents.	The proposal has been abandoned.
				14, 15, *and* 16.—*Irrigation.*	
18	16	VII	1	Experienced Chartered Accountant should be employed to construct system of Commercial Accounts for Irrigation Department.	Not accepted. In paragraph 36 of his report, Mr. Kaula, an expert in Public Works Accounts, states that the ordinary system as now existing is simple and suitable for the general work of the Department.
19	16	VII	1	Possibility of simplifying present system of Audit should be examined.	Accepted. A report on the subject by Mr. Kaula is still under the consideration of Government.
20	16	*ib.*	2	Expenditure on non-productive Irrigation Works should be calculated and annual cost of their maintenance shown separately in the Budget.	Accepted. Arrangements have been made to give effect to these proposals.
21	16	*ib.*	2	Productive works should be shown together in accounts whether Capital Accounts are maintained for them or not.	Do.

22	16	*ib.*	2	Separate accounts should be kept for all works or groups of works whether Capital Accounts have hitherto been maintained or not.	Do.
23	17	*ib.*	3	Small Committee of Local Officers of Irrigation and Land Records Departments should be appointed to prepare for trial in one major canal tract a scheme for amalgamating the present separate staff of Canal and Land Records Surveyors and Inspectors.	Accepted. The amalgamation scheme has been introduced in the following Public Works Department Divisions : Shwebo Canal, Ye-u Canal, Môn Canals, Kyaukse Irrigation, Mandalay Canal.
24	18	*ib.*	5	Offices of Superintending Engineers should be amalgamated with that of the Chief Engineer.	Effect has been given to— (i) the amalgamation, combined with the reduction of the clerical establishment, of the offices of the Superintending Engineers, Northern and Southern Irrigation Circles in Maymyo ; and (ii) a reduction in the office establishment of the Superintending Engineer, Delta Circle, in in Rangoon ; and (iii) the amalgamation with the Chief Engineer's office.
25	18	*ib.*	5	Compilation of Divisional Accounts should be centralised in Mandalay and Rangoon.	This proposal is not specially examined in Mr. Kaula's report in which it has been stated that the existing system under which accounts are prepared in the Divisional Office is advantageous. The proposal is not likely to lead to any retrenchment.
				22A.—*General Administration.*	
26	20	VIII	1	Effect should be given to the detailed proposals contained in a summary forwarded to the Chief Secretary of economies suggested for Commissioners' and Deputy Commissioners' Offices.	A saving of about Rs. 33,000 per annum has already been effected.

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STATEMENT SHOWING THE PROPOSALS OF THE BURMA RETRENCHMENT COMMITTEE AND THE DECISIONS OF THE LOCAL GOVERNMENT THEREON—*contd.*

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				22A.—*General Administration*—concld.	
27	21	VIII	3	Reduction in number of Divisions should be effected by delegating some of Commissioners' powers and duties to Deputy Commissioners.	Such delegations as are possible have been effected: but the result is infinitesimal. The possibility of reducing the number of Divisions has been examined, and it has been decided not to reduce the number.
28	22	*ib.*	5	Model bye-laws for Municipalities and District Councils should be prepared by some centralised agency and not by Commissioners.	Accepted.
29	23	*ib.*	6	Possibility of reducing number of Subdivisional Officers by various methods should be examined periodically.	The proposal has been abandoned.
30	24	*ib.*	7	Posts of Treasury Officer in charge of second and third class treasuries should be transferred from Provincial to Subordinate Civil Service.	Do.
31	24	*ib.*	7	Question of recruitment for Burma and Subordinate Civil Service should be examined with a view to proper classification of posts to be filled and revision of present methods of recruitment. Selection followed by competitive examination suggested as best method for ordinary direct recruitment.	The principle of recruitment by competitive examination has been accepted.
				B.—*Legislative Council.*	
32	24	VIII	8	Post of Assistant Secretary, Legislative Council, should be abolished.	The post has been revived.

33	26	VII	12	Secretariat Procedure should be examined by a capable business man, imported, if necessary, from England.	Not accepted, on grounds of economy.
34	26	*ib.*	13	Capacity to act as Under Secretary should be an essential qualification in all future appointments of Secretariat Registrars.	Accepted.
35	27	*ib.*	14	Effect should, where possible, be given to reductions of Secretariat establishments proposed by the Hon'ble Finance Member.	Reductions have been effected.
36	27	*ib.*	15	Policy of appointing Heads of Departments to be Secretaries to Government should be continued only if experiment in case of Director of Public Instruction proves successful.	Accepted. Experiment proved unsuccessful and has been discontinued.
37	28	*ib.*	16	An additional Deputy Secretary should be appointed in the Finance Department while Budget is under preparation.	Accepted.
38	28	*ib.*	16	Delegations under Devolution Rule 28 should be made to utmost extent consistent with efficiency.	The matter is under consideration.
39	28	*ib.*	16	Rule requiring formal sanction of Legislative Council to transfers from one major head to another to enable work to be carried out by the agency of another department should be abolished.	Except in cases where two or more major heads are included within a single grant (when the Finance Department can sanction such transfers) the proposal is incompatible with Devolution Rule 38 (1).
40	28	*ib.*	16	Funds for Public Works required by a department should be shown in the Budget statement of that department though not voted therein.	The classification in the Public Account has closer reference to the department in which the expenditure occurs than to the object of the expenditure. Details of each major work are now given in each part of the Budget in charge of a Hon'ble Member or Minister in accordance with the new scheme of budgetting for Public Works.
41	28	*ib.*	16	Provision should be made in Budget for a reserve fund sufficient to cover all definitely known requirements of the expiring Budget.	The object of this recommendation is met by the resolution adopted by the Legislative Council on the 31st August 1926 authorising expenditure up to the technical sanction of each major work as revised from time to time by the sanction of competent authority.
42	29	*ib.*	17	The Maymyo exodus should be restricted to two months in the hot weather.	Not accepted ; the establishments accompanying Secretaries have been reduced while Under Secretaries are ordinarily restricted to six weeks in Maymyo.

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				D.—*The Financial and Development Commissioners.*	
43	30	VIII	19	Development Commissioner should be retained and a title of Financial Commissioner (Development) substituted.	The appointment of Development Commissioner has been sanctioned as a permanent measure. The Development Commissioner is now known as Fniancial Commissioner (Transferred).
44	31	*ib.*	20	Development Commissioner should submit cases direct to the Hon'ble Finance Member.	This practice is no longer in force consequent on the creation of the appointment of Secretary, Revenue Department, with effect from the 1st May 1927.
				E.—*Local Audit Department.*	
45	32	VIII	23	Complete overhaul of system of local fund audit ...	Local Fund Audit has recently been taken over by the Local Government in the Finance Department and it has been decided to wait until the new arrangements have settled down before considering the possibilities of revising the system.
				24A.—*Administration of Justice.*	
46	33	IX	1	Candidates for Burma and Subordinate Judicia Services should be chosen by a Selection Board and placed on results of subsequent competitive examination.	Accepted.
47	33	*ib.*	2	Government of India should be asked to cancel executive orders restricting powers of District Magistrate, Rangoon, to enable him to try all cases triable by District Magistrates outside Rangoon, and thereby save half time of one Judge of the High Court.	Government of India who were addressed, did not agree to the total removal of the restriction but modified their executive orders and permitted the District Magistrate, Rangoon, to pass sentences of imprisonment exceeding four years in cases under Chapters XII and XVII of the Indian Penal Code.

				B.—*Law Officers.*	
48	34	*ib.*	4	Possibility of reducing cost of Law Officers should be considered when existing contracts expire.	Will be borne in mind.
				25.—*Jails.*	
49	36	X	5	Experiment should be made with a jail system which would be a real deterrent to the prisoner.	The proposal is incompatible with the recommendations of the Indian Jails Committee.
50	37	*ib.*	6	Government quarries should be used to provide a regime of real hard labour for the worst classes of criminals.	A camp jail at Alôn, Upper Chindwin District, has been constructed and one at Môkpalin is under construction.
51	37	*ib.*	8	Paddy required for jail consumption during financial year should be purchased in February or March of previous financial year.	Accepted and effect given to the proposal.
52	37	*ib.*	8	Area cultivated by jails should be increased to provide more food stuffs.	Accepted and effect being given to the proposal wherever possible.
				26.—*Police.* A.—*Civil Police.*	
53	38	XI	2	Suggestion that detailed travelling allowance and contingent bills should be translated in the Accountant-General's office should be further examined.	Not proceeded with.
54	38	*ib.*	2	Three Deputy Inspectors-General of Police should be retained till reorganization is completed.	There are at present five permanent and two temporary Deputy Inspectors-General of Police (including the Deputy Inspector-General, Railways and Criminal Investigation, and the Commissioner of Police, Rangoon).
55	38	*ib.*	2	District Superintendent of Police's work in light districts should be undertaken by Assistant Superintendent of Police or Deputy Superintendent.	Given effect to.
56	40	*ib.*	4	District and Subdivisional Officers' orderlies should be abolished.	Do.

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				26.—*Police.* A.—*Civil Police*—concld.	
57	41	XI	5	Small Committee of three officials should conduct an exhaustive examination into the working of the Police and make recommendations for its reorganization.	Accepted and effect given to the Committee's recommendations.
				B.—*Rangoon City Police.*	
58	42	XI	6	Pay of constables must shortly be increased to Rs. 25—35.	To be increased to Rs. 30—38. Given effect to.
59	42	*ib.*	7	Possibility of obtaining recruits for sub-inspectorships from Upper Burma schools should be examined.	Not accepted.
60	43	*ib.*	9	Rangoon Corporation should contribute to the cost of supervision of Hackney Carriage Department by the Assistant Commissioner and Commissioner of Police.	Not proceeded with.
61	43	*ib.*	9	Rangoon Corporation should meet a share of cost of the Motor Vehicle Department.	Do.
62	43	*ib.*	10	Ground floor of Police buildings other than reporting stations should be let as shops or offices.	Will be borne in mind.

63	43	*ib.*	10	Railway cases should be prosecuted by ordinary prosecuting staff and not by Sub-Inspectors of Railway Police.	Accepted.
64	43	*ib.*	11	Appointment of Committee to enquire into the working of City Police desirable.	See Serial No. 57.
				D.—*Criminal Investigation Department.*	
65	44	XI	13	Second Personal Assistant to Deputy Inspector-General should be abolished.	Not accepted.
66	44	*ib.*	13	Finger print work should be placed directly under Deputy Inspector-General with Deputy Superintendent in charge.	Do.
				27.—*Ports and Pilotage.*	
67	45	XII	2	Use made of Government launches should be scrutinised by responsible officer once a year.	The Burma Government Launch Rules regulating the use of Government launches have been issued in which effect has been given to the recommendations of the Committee.
68	45	*ib.*	2	Grouping of launches under control of Deputy Commissioner should where possible be substituted for allotment to departments.	
69	45	*ib.*	2	At stations where there is a Port Officer all Government vessels should be put under his charge.	
70	45	*ib.*	2	Where public steamer services are adequate, use of Government launches should be restricted.	
71	45	*ib.*	3	Running cost of launch should be debited to the budget of the department to which the launch is attached.	Accepted for such launches as are attached to departments.
72	45	*ib.*	3	Expenditure on launches required by a department should be shown in the budget of that department though not voted therein.	Accepted.

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				27—Ports and Pilotage —concld.	
73	46	XII	4	Proper costing system should be introduced in the Government Dockyard.	Accepted. The system has been introduced.
74	46	*ib*	5	Certain retrenchments indicated by the Principal Port Officer should be carried out.	The State Yacht Establishment has been abolished. The proposals contained in the other three items of expenditure have been given effect to.
				31.—*Education—Primary.*	
75	51	XIV	4	Local expenditure on Primary education should be supplemented by Provincial grants-in-aid which should not exceed two-thirds of total expenditure.	Permanent settlement of provincial contributions on poverty basis has been announced.
76	51	*ib.*	4	Lower Burma District Cesses and Rural Police Act, 1880, should be amended to permit District Council to impose annual cess not exceeding 30 per cent and house-tax on persons no liable to cess.	The question has been examined by an officer on special duty and his proposals have been circulated for opinion.
77	51	*ib.*	4	Amounts contributed from Provincial Funds to Local authorities for educational purposes should appear in the Educational Budget and not under 41—Civil Works.	Accepted.

78	51	*ib.*	5	Provincial contribution to local funds for education should be fixed and paid without fail so that local bodies may know their position and pay teachers accordingly.	Do.
79	52	*ib.*	6	Government should prescribe minimum standard of attainment which all local authorities must reach as a condition of Government assistance.	Accepted. This is already the practice.
				Anglo-Vernacular and High Schools.	
80	53	XIV	8	Fees payable in Anglo-Vernacular and High Schools should be raised and made uniform for Primary, Middle and High Schools standards, rates to vary with wealth of locality.	The question has been raised in Dr. Clark's scheme for a Training College which is under the consideration of the Local Government.
81	53	*ib.*	8	Scholarships should be provided in all schools for boys specially capable of profiting by secondary education but unable to pay fees.	Accepted so far as is feasible.
82	54	*ib.*	9	All boys in High School standards should be enabled to obtain a thorough grounding in the elements of physical science.	Accepted. A beginning was made in 1924 in Rangoon, Akyab, Bassein and Moulmein.
83	54	*ib.*	9	Possibility of utilising Anglo-Indian women teachers to give instruction in English in Middle standards as well as in Primary standards should be considered.	Accepted. The sanctioned scheme for the Women's Educational Service provides for 40 female teachers.
84	54	*ib.*	10	Schools with English as sole medium of instruction, like English school at Maymyo should be started elsewhere with a view to improve knowledge of English.	Secondary and Intermediate education has been reviewed by a Committee. The Report of the Committee is now under the consideration of the Local Government.
85	54	*ib.*	10	Reluctance of Burman graduates to enter teaching profession should be investigated and pay and prospects improved if necessary.	Accepted. Pay of Senior Masters was raised from Rs. 175—5—225 to Rs. 175—5—225—10—275 in 1924. A further revision is under the consideration of the Local Government in connection with Dr. Clark's scheme for a Training College and the Report of the Secondary and Intermediate Education Committee.

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				Anglo-Vernacular and High Schools—concld.	
86	55	XIV	11	Working of experimental appointment of Director of Public Instruction as Deputy Secretary to Government should be carefully watched.	The experiment has been abandoned.
87	55	*ib.*	11	The two Deputy Inspectors of Schools for drawing and manual work should be abolished.	Not accepted pending reorganization of teaching of drawing.
88	55	*ib.*	11	Substantial increase in the grants now given to the (*a*) Boy Scout and (*b*) Girl Guide movements.	(*a*) Raised from Rs. 7,000 in 1923-24 to Rs. 41,000 in 1928-29. (*b*) Raised from Rs. 400 in 1923-24 to Rs. 6,030 in 1928-29.
				Insein Engineering Institute.	
89	57	XIV	12	Passed students of the Institute should be admitted to the University course of B.Sc. Engineering on passing examination in English composition for I.Sc. course.	Not accepted.
90	57	*ib.*	13	University should utilise such members of Institute staff as are suitable for degree course.	Accepted.

				University.	
91	58	XIV	17	Scheme for construction of University buildings should be pushed forward with utmost expedition.	Accepted. The work is in charge of a Building Trust appointed under the Rangoon University Building Trust Act, 1925.
92	59	*ib.*	17	Cost of necessary buildings which should not exceed 1·50 lakhs should be taken as a loan from the Rice Control Profits.	Accepted. (The funds are now provided in accordance with the Rangoon University Building Trust Act, 1925.)
93	59	*ib.*	18	Erection of new hostels should commence at once and funds be provided at November Session of Legislative Council.	Accepted and given effect to.
94	60	*ib.*	19	Curriculum for Science Honours course requires considerable revision.	The substitution of three years' Honours courses for the present two years' Honours courses has been made in respect of candidates commencing a post Intermediate Examination Degree Course on or after June 1928 and, on the recommendation of the Principal concerned, by candidates who commenced such a course in June 1927.
95	61	*ib.*	20	University should have power to appoint members of its staff on short-term constracts in special cases.	The University has power to appoint teachers on short-term contracts.
96	61	*ib.*	20	Appointment of whole-time Vice-Chancellor ...	There has been no necessity yet for consideration of such an appointment.
				32.—Medical.	
97	62	XV	1	Out of six Civil Surgeoncies allotted to Indian Medical Service which the Inspector-General of Civil Hospitals is prepared to fill with Civil Assistant Surgeons, two should be converted into posts of Pathologist and Gynæcologist at Rangoon	Whole question of cadre will depend on orders passed on Lee Commission Report. Number of Indian Medical Service now much short of sanctioned cadre and not likely to increase.
98	62	*ib.*	1	Reduction of 13 temporary Assistant Surgeons and replacement of Military by Civil Assistant Surgeons.	Do.
99	62	*ib.*	1	Sub-Assistant Surgeons of 20 years' service and over should be allowed to retire on pension till surplus over sanctioned strength has been absorbed.	The surplus has been otherwise absorbed.
100	62	*ib.*	2	Inspector-General of Civil Hospitals should have regular day at fixed intervals for interview with Minister.	Accepted.

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				33.—*Public Health.*	
101	64	XVI	2	Scheme for Public Health Institute recommended ...	Accepted. The Harcourt Butler Institute of Public Health was formally opened by His Excellency the Governor of Burma on the 14th January 1927.
102	64	*ib.*	2	Public Health Department should be manned as far as possible by Burmans.	Accepted.
103	65	*ib.*	4	Director of Public Health should have regular day at fixed intervals for interview with Minister.	Accepted.
				34.—*Agriculture.* .—*Agricultural Department.*	
104	67	XVII	3	Acceptance of Director of Agriculture's proposals for retrenchment.	These proposals and the recommendations of the Agricultural Committee have been considered by the Local Government and orders have been passed accepting the proposals with certain modifications.
105	67	*ib.*	3	Apointments of Principal, Agricultural College, and Deputy Director, Stock Breeding, should be filled without further recruitment.	The appointment of Principal, Agricultural College, has been filled without further recruitment. It has been decided that Stock Breeding operations in Burma should be conducted by the Agricultural Department and the Deputy Director of Agriculture, East Central Circle, is now in charge of the Tatkôn Stock Breeding Farm.

106	67	*ib.*	3	Veterinary Officer employed as Superintendent, Stock Breeding, should be reverted to Veterinary Department.	Accepted.
107	67	*ib*	3	Director of Agriculture should be a member of the Indian Agricultural Service.	Effec has been given to this proposal.
108	67	*ib.*	4	Mandalay Dairy Farm scheme should be abandoned	The scheme has been abandoned.
109	67	*ib.*	5	Possibility of reducing number of circles should be kept in view after the work of the department has become stabilized.	Accepted.
110	67	*ib.*	5	Provincial Service Officers should be employed as Deputy Directors in leave and other temporary vacancies.	Do.
111	67	*ib.*	5	Ultimate objective of Mandalay Agricultural College should be production of officers with qualifications equal to those of present Deputy Directors.	Do.
				B.—*Veterinary Department.*	
112	68	XVII	6	Mr. Cameron's scheme for reorganization should receive early and sympathetic consideration.	Accepted.
113	68	*ib.*	7	Additional local dispensaries for treatment of ordinary ailments should be opened.	The Local Government has agreed with the Development Commissioner that for the present it is inadvisable to open more dispensaries until the reorganization of the Insein Veterinary School and of the Civil Veterinary Department is completed.
114	68	*ib.*	8	Use should be made of Lahore Veterinary College, if reorganization scheme there proves successful, for training superior officers of the department.	Accepted.
115	68	*ib.*	8	Proposal to remove the Veterinary School to the vicinity of the Mandalay Agricultural College should be considered.	Not accepted. Rejected by the Agricultural and Veterinary Department Committee.

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				C.—*Co-operative Societies Department.*	
116	69	XVII	10	No allowance (special pay) should be granted to members of Provincial and Subordinate Services in this department.	A special pay of Rs. 50 is granted to members of the Subordinate Civil Service (Co-operative Branch) when holding appointments of Assistant Registars, and Probationary Myoôks (Co-operative Branch) when holding a charge of Junior Assistant Registrar get a special pay of Rs. 50 *per mensem* ; but these special pays merely follow the policy adopted in other Departments for officers occupying posts of greater responsibility.
117	69	*ib.*	11	Proportion of future vacancies in the appointments of Assistant Registrars should be filled by direct recruitment.	Accepted.
118	70	*ib.*	12	Normal budget of the department should not exceed five lakhs during the next few years.	Accepted.
				35.—*Industries.*	
119	71	XVIII	1	Possibility of encouraging manufacture of the products of Cottage Industries in other countries should be considered by the Superintendent.	Accepted.

				37.—*Miscellaneous Departments.*	
120	72	XIX	1	Departmental proposals for abolition of temporary staff and reduction of permanent District Establishment should be accepted.	The Temporary Establishment stationed in Rangoon to deal with the rail and river-borne trade of the province has been retained for one year more to obtain full benefit of experiment. Reduction of permanent staff accepted.
				41. —*Civil Works.*	
121	74	XX	1 (*a*)	Concentration of Superintending Engineers at Maymyo and Rangoon, and amalgamation of their offices with the Chief Engineer's Office.	Accepted.
122	75	*ib.*	2	Scheme for seven Superintending Engineers stationed at Rangoon and Maymyo should be accepted.	Do.
123	76	*ib.*	3	For new works there should be a definite scheme providing for the expenditure of a definite sum annually over a period of years in respect both of roads and Government buildings.	Do.
124	76	*ib.*	3	Small Committee should be appointed to draw up scheme and an Act passed to secure funds by means of loans.	In respect of communications, the preparation of a scheme has been assigned to the Communications Board ; and in respect of buildings to a Government Buildings Committee which is being constituted. The constitution of both bodies provides for approximately a two-thirds un-official majority
125	77	*ib.*	4	Schemes for new projects should be brought before the Finance Committee after administrative approval has been accorded and before detailed plans are prepared.	Consequent on the constitution of the Communications Board and the Buildings Committee, new projects will not in future be placed before the Finance Committee. The submission of schemes to the Communications Board or Buildings Committee will in future be regarded as indicating that they are administratively approved. Detailed plans will not be prepared until the schemes have been passed by the Board or Committee.

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				41.—*Civil Works*—contd.	
126	77	XX	5	Chief Engineer should be given full powers of re-appropriation for expenditure on sanctioned projects.	This proposal is incompatible with the scheme outlined in the Resolution adopted by the Legislative Council on 31st August 1926.
127	77	*ib.*	5	Lump sum allotment should be entered in Budget representing probable amount of balances likely to lapse at end of current year, to be at Chief Engineer's disposal for completing unfinished works.	The same remarks as against item 41 apply here,
128	78	*ib.*	6	Executive Engineers should have full power of reappropriation in case of repairs for which lump sum allotment should be granted.	Accepted.
129	78	*ib.*	6	Superintending Engineers should have full power of reappropriation in respect of all other works under repairs head.	Do.
130	78	*ib.*	6	Executive Engineers should have power to engage temporary establishment for efficient and economical expenditure of Budget allotments.	Executive Engineers have power to engage Works-charge Subordinates on rates of pay up to Rs 100 *per mensem* in each case, under existing orders.

131	78	*ib.*	6	Local audit combined with control of Superintending Engineer should suffice to secure honest working.	The proposal was considered by Mr. Kaula. He thought that the extra cost would be enormous. The proposal has been dropped.
132	78	*ib.*	6	Close and regular scrutiny of rates paid for work should be maintained.	Accepted. A Quantity Surveyor and an Assistant Quantity Surveyor are now employed in investigating the rates paid for work done in different parts of the Province. The staff under them is also to be increased.
133	79	*ib.*	7	Whole question of Public Works Department accounts should be examined by experienced Chartered Accountants with a view to the construction of a system suited to the department.	An investigation into the working of Public Works Acounts has just been completed by an Audit Officer at the instance of the Finance Department, and his report is under consideration.
134	79	*ib.*	8	Public Works Department services should be recruited on principle of permanent nucleus with majority of officers on temporary contracts.	Accepted.
135	80	*ib.*	9	Insein Engineering Institute should be constituted so as to supply the department with efficient subordinate service.	Accepted. Action is being taken.
136	80	*ib.*	9	Physical science classes should be provided from eighth standard upwards in all High Schools.	See Serial No. 82.
137	80	*ib.*	9	Pay of Subordinate Engineering Service should be raised to Rs. 100—350.	Proposals have been submitted to the Finance Department to revise the pay of the Burma Subordinate Engineering Service to Rs. 120—350 for Overseers' and Rs. 80—150 for Sub-Overseers.
138	80	*ib.*	9	Grades in Government Engineering Service should coincide with qualifications possessed by normal student leaving each of Government educational establishments : *e.g.*, Insein Institute qualifying for Subordinate Service ; ordinary University degree for Provincial Service and honours degree for Indian Service.	Accepted.

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				41.—*Civil Works*—concld.	
139	81	XX	10	Peripatetic departmental organization should tour the Province to instruct present subordinates.	Not accepted.
140	81	*ib.*	11	Departments possessing technical staff should maintain and repair their own buildings, provided no increase is required.	The principle is accepted and will be carried out in the case of the Post and Telegraph Department next year.
141	81	*ib.*	11	Resident Engineer should be appointed for large institutions to maintain connected buildings, provided further examination shows real saving.	Accepted.
142	81	*ib.*	11	Petty annual repairs other than structural should be given out to contract by departmental officer concerned.	Do.
143	81	*ib.*	12	Possibility of employing jail labour in new quarries and on road construction should be considered.	Do.
144	82	*ib.*	13	All cases of replacement or repair within the Budget allotment for a particular road which tend to improve the same road should be within the power of the Executive Engineer	Do.
145	82	*ib.*	14	Chief Engineer should be allowed full discretion to place contracts whether locally or in England.	The proposal cannot be accepted as it is incompatible with the Stores Rules prescribed by the Secretary of State.

				46.—*Stationery and Printing.*	
146	83	XXI	2	Transfer of Jail Press to Insein should be expedited.	Proposal to build a new Jail Press at Insein has been abandoned on score of expense.
147	83	*ib.*	3	Proposals for the introduction of new forms should be jealously scrutinised.	Accepted.
148	84	*ib.*	4	Increased use of duplicating machines advocated in order to economise printing.	Accepted. Twenty-one Gestetner Rotary Duplicators have already been installed in various offices in pursuance of this scheme.
				47.—*Miscellaneous.*	
149	85	XXII	1	Director of Publicity should be provided with a competent translator on his own staff.	Accepted.
150	85	*ib.*	1	Attempt should be made to secure a Burman successor when the present Director of Publicity's tenure of office has expired.	Do.
151	85	*ib.*	1	Director's work should include publication of pamphlets.	Do.
152	85	*ib.*	1	Government should examine the possibility of basing payments for Govenment advertisements on circulation in preference to present system of fixed rates.	Question has been examined, and present system considered preferable.
				Allowances.	
153	86	XXIII	1	Result of examination of existing allowances, whether by Finance Department or small Committee, should be laid on the table of the Legislative Council.	The statement showing the result of the examination of certain allowances drawn in this Province has been laid before the Legislative Council as recommended by the Retrenchment Committee.
154	86	*ib.*	1	Present recipients of allowances should be given opportunity of showing cause for retention.	Present recipients of allowances are under existing orders protected against loss.

APPENDIX XII—*contd.*

STATEMENT SHOWING THE PROPOSALS OF THE BURMA RETRENCHMENT COMMITTEE AND THE DECISIONS OF THE LOCAL GOVERNMENT THEREON—*contd.*

Serial No.	Reference to Report.			Summary of Proposals.	Decision of Local Government.
	Page.	Chap.	Para.		
(1)	(2)	(3)	(4)	(5)	(6)
				Allowances—concld.	
155	86	XXIII	1	Officers occupying Government quarters in Rangoon should draw the same rate of compensatory allowance as officers provided with free quarters after rents have been recalculated on fair capital value.	Revised rules regulating the grant of Rangoon Compensatory Allowance and House Allowance to Government Servants under Administrative control who are stationed in Rangoon have been issued.
156	86	*ib.*	1	Rates of Rangoon Compensatory Allowance should be examined by a small committee.	
157	87	*ib.*	2	When an officer travels by lower than sanctioned class he should draw one and not two fares of sanctioned class.	Not accepted.
158	88	*ib.*	4	Leave admissible under ordinary leave rules should be reduced.	The question is under the consideration of the Government of India.
				Pay of Provincial and Subordinate Services.	
159	89	XXIV	1	Pay of Burma Educational Service should be raised to Rs. 300– 20—800 with Selection Grade of 7 per cent on Rs. 850—10—900.	No final decision has yet been arrived at, but the question will be reconsidered in connection with the organization of the new Superior Educational Service.
160	89	*ib.*	1	Pay of Subordinate Educational Service should be raised to Rs. 150—275.	Pay of Deputy Inspectors and Senior Masters is now Rs. 175—275.

161	89	*ib.*	1	Pay of Head Masters of Middle Schools should be raised to Rs. 250—10—300.	Raised from Rs. 225—10—275 to Rs. 250—10—300 with effect from the 1st March 1925.
162	89	*ib.*	1	Maximum pay of Senior Masters should be raised from Rs. 225 to 250.	The maximum has been raised to Rs. 275.
163	89	*ib.*	1	Present time-scales of pay with modifications proposed by Committee should be standardised and not reviewed till marked change in general cost of living has taken place.	Accepted.
				Burmanisation of the Services.	
164	92	XXV	3	Position of each department should be carefully examined to ascertain how far posts reserved for Imperial Services can be provincialized.	Superseded by the Lee Commission's recommendations.
165	92	*ib.*	3	Secretary of State should prescribe minimum number of Europeans required for each service, who should be placed in separate cadres to which non-Europeans should not be admitted.	Do.
166	93	*ib.*	4	For non-Europeans method of entry into Superior Services should be through Provincial Services.	Do.
167	93	*ib.*	4	Time-scale of pay for non-European Deputy Commissioners should be Rs. 1,325—75—1,700 and for Commissioners Rs. 1,800—100—2,300.	Do.
168	93	*ib.*	4	For Superior Judicial Service time-scale should be as for Deputy Commissioners without Judicial pay.	Do.
169	93	*ib.*	4	For other Superior Services pay of non-European cadre should be minimum of present Superior-Service time-scale for superior appointments with maximum in Agricultural, Engineering and Forest Services of Rs. 1,200, and in Police and Educational Services of Rs. 1,150.	Do.

APPENDIX XII—*concld.*

STATEMENT SHOWING THE PROPOSALS OF THE BURMA RETRENCHMENT COMMITTEE AND THE DECISIONS OF THE LOCAL GOVERNMENT THEREON—*concld.*

Serial No.	Reference to Report.			Summary of Proposals.	Decision of Local Government.
	Page.	Chap.	Para.		
(1)	(2)	(3)	(4)	(5)	(6)
				Burmanisation of the Services—concld.	
170	93	XXV	4	Heads of Departments should draw same pay as Commissioners ; Superintending Engineers, Conservators of Forests and Deputy Inspectors-General of Police should draw Rs. 1,300—100—1,800.	Superseded by the Lee Commission's recommendations.
171	93	*ib.*	4	Strength of selection grades in Provincial Services should decrease with provincialization and ultimately be abolished.	Do.
172	93	*ib.*	4	Allocation of superior appointments between European and non-European cadres should be reviewed every five years and new minimum fixed for European Officers by the Secretary of State.	Do.
173	93	*ib.*	4	Officers holding posts of equal importance should be regarded as equal in official status to whichever cadre they belong.	Do.
				The Budget.	
174	95	XXVI	1	Expenditure on purely Administrative Departments should be restricted to lowest limit compatible with maintenance of full efficiency.	Accepted.
175	96	*ib.*	3	Cost of Public Works which are intended to secure regular profit on money spent should be debited to loans,	These recommendations are accepted in principle in so far as they are consistent with the Local

176	96	*ib.*	3	Cost of Public Works which bring no direct return in cash but are of direct benefit to the Province should be met from loans provided that care be taken not to incur unduly heavy expenditure on their account.	Government (Borrowing) Rules and with the principle that revenue expenditure should not be financed from loans.
				Rice Control Profits.	
177	101	XXVII	1	Rice Control Profits Fund should be rigidly maintained as a loan fund and reinstated to full original amount.	In December 1927 the Legislative Council adopted a recommendation of the Public Accounts Committee madeat its sixteenth meeting held on the 19th April 1927 that the *pro forma* accounts of the Rice Control Profits Fund should cease to be maintained and that all distinction in the Accounts between expenditure debited to Ordinary Revenues and the Rice Control Profits should cease. Effect has been given to this recommendation.
178	101	*ib.*	1	All disbursements from Rice Control Profits should be treated as loans and the departments concerned made to provide for interest and sinking funds in their Budget.	
179	101	*ib.*	1	Statement showing position of funds similar to that on page 103 of the Committee's Report should be incorporated in annual Budget statement with separate accounts showing interest and sinking fund charges.	
180	101	*ib.*	1	Loans repaid should be added to permanent assets of the Province and not included in the ordinary revenues.	
181	101	*ib.*	1	Statement showing amount of money out on loan should accompany Budget.	Accepted.
182	105	XXVIII	2	Scheme for construction of new Lunatic Asylum, Rangoon, should be revised so as to reduce cost to to a reasonable sum.	A Committee was appointed and the scheme has been curtailed as far as practicable.
183	105	*ib.*	2	Further expenditure on Mergui sea wall should be delayed until there is some certainty that additional trade will be created.	The scheme has been curtailed as far as is practicable.
184	105	*ib.*	2	Scheme for proposed Kyatkon tank, Myingyan District, should be reconsidered.	Scheme has been abandoned.

PART IV.

Local Self-Government.

A.—Rural Authorities.

I.—*District Councils and Circle Boards.*

History.

District Councils came into being at the close of 1922 as the creation of the Burma Rural Self-Government Act, 1921. Their immediate predecessors were the District Cess Funds in Lower Burma and the District Funds in Upper Burma, both of which were administered by the Deputy Commissioner of the district, subject to the control of the Divisional Commissioner. The history and circumstances of these two funds differed. Officially the District Cess Fund started in 1865 with the levy of a 5 per cent. cess on the land and net taxes and on fisheries. Prior to 1865 the only local funds appear to have been the Town Funds and the District Funds. Both these were based on executive orders and drew their revenues from other than Municipal sources in towns, *e.g.*, rent from land, fruit and flower trees, bazaars, sand-banks, house-tax, fines under certain Acts such as the Police and Gambling Acts, fees from schools, cattle-pounds and cattle markets, the proceeds of excise, ferry and slaughter-house licenses, and hospital subscriptions. The difference between them lay in the fact that while a Town Fund was raised and spent in one town a District Fund was the joint contribution of several towns, each of which was too petty to maintain a separate fund. The cess was devoted to the maintenance of roads and sanitation, schools, district posts and village police, the lastnamed absorbing half the proceeds. The objects on which the District and Town Funds were expended were practically the same but all three funds were for some years kept separate. The cess was originally levied under executive orders and was given a legal basis in 1875 and 1876. In 1880 the Burma District Cesses and Rural Police Act raised the cess on the land tax to 10 per cent., continued the old house-tax where it existed and imposed a new tax of Rs. 2 per annum on householders where the house-tax was not in force. A cess of 10 per cent. on fishery revenue was also imposed under executive orders, in place of the original 5 per cent. cess on fisheries and on net-tax. In the following year the District Fund and the Cess Fund were amalgamated and known henceforth as the District Cess Fund. The Town Funds remained distinct, to develop in due course into Municipalities and Town Committees which have absorbed also the greater part of the District Cess Funds' income from house-tax and house cess. In 1889 the contributions from liquor licenses and the cess on fishery revenue were withdrawn from the District Cess Funds, whose sources of income then remained unaltered, till their supersession by the District Councils in 1922, from those of their original component parts, and consisted, apart from contributions by Government, of (*a*) the land cess, the remnants of the house-tax and cess, and (*b*) the proceeds of the school fees, rents from land, fruit-trees, bazaars, ferry and slaughter-house licenses, etc., which belonged to the old Cess and District Funds respectively. As regards their objects of expenditure, it has already been noted that the District Cess Funds at their inception

devoted half their revenue to rural police and the balance to roads, sanitation, education and the district post. In 1893 the rural police were replaced by village headmen, towards whose remuneration the funds contributed about a third of their income until 1907 when they paid only the commission drawn by the headmen on the land revenue cess collected by them. In 1906 the District post also ceased to be a charge on the revenues of these local funds, which finally were devoted to communications, education, sanitary works, veterinary charges and such other items as the Local Government might sanction, for example the acquisition of land for village sites. The veterinary charges were covered by special contributions made by Government for this purpose.

While the District Cess Funds of Lower Burma were thus of two-fold origin, being sprung from the Cess Fund based on the District Cesses and Rural Police Act, 1880, and from the District Fund, based on executive orders, the District Funds of Upper Burma were solely of the latter description.

The District Cesses and Rural Police Act, 1880, was enacted before the annexation of Upper Burma, and a cess was not imposed there because the rural police, who in Lower Burma, were the chief item of expenditure in the Cess Funds, retained their pre-British functions as revenue collectors and were paid, after the annexation, by commission on the revenue they collected, a system introduced into the lower province in 1893. By executive orders of the Government of India, District Funds were established in Upper Burma in 1888. No revenues raised by taxation were allotted to them " because it is not proposed to defray from them expenditure on Rural Police, Education or District Post Offices." Their expenditure was confined to local works and to the maintenance of the bazaars, ferries, slaughter-houses and cattle-pounds, the receipts from which formed their income. In 1912 the Local Government handed over the upkeep of certain roads to these funds and allotted each fund a specified percentage of its District's average revenue under certain heads, while in 1914—16 the cost of Veterinary and Agricultural Assistants and of Vernacular Education were also made over together with Provincial contributions towards these additional charges.

Both the District and the District Cess Funds were administered by the Deputy Commissioners. District Boards had not existed in Burma prior to the establishment in 1922 of the District Councils. In 1884, by a resolution of the Local Government, were constituted Local Boards for Townships or Subdivisions, controlled by the Deputy Commissioner, presided over by the executive officer in charge of the area and consisting of six other nominated members of whom four were non-officials. But only 42 Boards were in fact established, and as they were given no funds and no responsibility, they practically never met or functioned and eventually faded out of existence. In rural areas therefore Local Self-Government was unknown and its introduction was an essential preliminary to the grant of responsible government to the Province under the Burma Reforms Scheme.

Establishment of District Councils.

The Burma Rural Self-Government Act, 1921, established Rural Self-Government through the medium of District Councils throughout the province. The frontier districts of Putao, Myitkyina, Bhamo and Katha in the Mandalay Division were excluded from the scheme, as were also the

Hill District of Arakan in the Arakan Division, the Chin Hills and Upper Chindwin District in the Sagaing Division, which are largely or wholly inhabited by so-called wild tribes, together with the Kyaukpyu and Sandoway Districts of the Arakan Division and certain areas in other districts where remoteness and the uneven distribution and scattered location of the population rendered participation in the scheme impossible. In these excluded areas the Local Funds remain in charge of the Deputy Commissioners, and are known as the Deputy Commissioners' Local Funds. Twenty-two such funds have been constituted. Orders were issued in 1922 approving the appointment by executive orders of Advisory Committees to be known as the Deputy Commissioners' Local Fund Committees to assist Deputy Commissioners in administering these funds. The Committees were to include representatives of each township and not more than three officials with the Deputy Commissioner as Chairman. They were to have laid before them for approval the budget estimates and all re-appropriations of funds exceeding Rs. 100 and were to advise the Chairman on all matters connected with the fund; if he desired to reject their advice the orders of the Commissioner were to be taken. The Committees were to constitute an intermediate stage between District Funds controlled and administered by the District Officers and those administered under the Burma Rural Self-Government Act, 1921. Their establishment was not however obligatory and only one such Committee has been appointed. These Local Funds will not therefore be dealt with further in this note.

Excluded Areas.

In order to bring the members of the Legislative Council and of the general public into closer touch with the administration of local bodies, the Local Government Advisory Board was constituted in 1924, consisting of the Hon'ble Minister in charge of Local Government who is President, six members of the Legislative Council elected by the non-official members thereof, and four members nominated by the Hon'ble Minister. The duty of the Board is to advise the Ministry on such matters concerned with the administration of local bodies as are referred to it for opinion.

Local Government Advisory Board.

Twenty-eight District Councils were created under the Burma Rural Self-Government Act, 1921, and the population in their charges was 8,806,241 or 84·2 per cent. of the population of Burma excluding the census towns and the Shan States. As regards the constitution of these new local bodies, the district was utilized as the unit for the purposes of administration, finance and taxation, and the village-tract was the unit on which the elective system is based. These village-tracts are aggregated for election purposes into groups, which elect members to represent them on the Circle Boards. The Circle Boards in turn elect from their own numbers members to represent them on the District Council.

Constitution of District Council.

All duties and powers are vested in the first instance in the District Council, with authority to delegate the administration of all matters of which it has control, to the Circle Boards subordinate to it. It was not the intention that the Circle Boards should be merely dummy bodies created for the sole purpose of electing the members of the District Council. It was anticipated that these Boards would carry out most of the detailed executive work in all the matters placed under the administration of the Council. Further, provision was made for the delegation

to Village Committees by Circle Boards of any matters under their charge. The intentions of the Act have not however been realised and the system has only partially developed. Circle Boards are practically inoperative except for the function of electing the District Council and some members of Hospital Committees, and Village Committees have consequently no powers to wield. Very few Circle Boards hold the prescribed minimum number of meetings and the Annual Review for 1925-26 states : " The commonest reason given in the Annual Reports of the two preceding years for not transferring functions and funds to Circle Boards was the lack of funds. The reason is no longer of the same force in the year under report, and is not so frequently mentioned. The reasons given by the Myaungmya District Council are the inexperience of the Circle Board clerks and some delay in passing the necessary by-laws. The Mergui report also mentions the want of competent clerks for Circle Boards as a reason for delaying the transfer of functions. The reason given by the Ma-ubin and Hanthawaddy District Councils is the want of a Burmese translation of the Local Fund Accounts Manual. The natural and proper reluctance of authorities exercising delegated powers to delegate the powers to others is perhaps the main cause ; and in that case it will probably be found necessary to assign certain functions, powers and sources of revenue to the Circle Boards by-law. The Circle Boards' lack of interesting work or effective powers, as some of the reports suggest, no doubt explains why the number of candidates at the general elections was less in 1925 than in 1922 and why there was so little increase in the percentage of electors who voted at the smaller number of contested elections in 1925." There is a consensus of authoritative opinion that rural local bodies for localities smaller than districts should form an essential part in the scheme of Local Self-Government and should be the principal agency of rural local administration. The Local Government Advisory Board has therefore been requested to consider and make recommendations regarding legislation to assign definite powers, duties and sources of revenue to Circle Boards, leaving to the District Councils powers of co-ordination in respect of the Circle Boards and other subordinate bodies, and also the exercise of functions which do not fall within the sphere of the Circle Boards severally.

The Circle Boards are wholly elective save for two exceptions, firstly under section 6 of the Act the members of the Board may co-opt a few officers of certain departments such as the Medical, Sanitary or Public Works Departments, for purposes of professional advice only ; and secondly the Commissioner may nominate a member to fill a vacancy where a group of village-tracts has failed to elect a representative. Similarly the District Council consists of (*a*) members of Circle Boards elected by those boards, (*b*) members nominated by the Commissioner to fill vacancies where the Boards have failed to elect representatives, and (*c*) officers of certain expert and technical departments co-opted by the Council for purposes of professional advice only. Provision was also made for the nomination by the Local Government to a District Council of not more than three persons or one-sixth of the number of elected members whichever is less, in special cases where it is desirable that special interests should be represented. This power of nomination has not yet been exercised. To emphasize the non-official nature of these bodies, officials are not qualified for election and co-opted officers may not propose or vote on any resolution ; further in

view of the fear expressed in certain quarters that village headmen, who were characterized as "officials," would use their local influence to secure election in large numbers, it is provided that a headman cannot become a member of a District Council until he has resigned his appointment as village headman, except when he has been nominated by a Commissioner to fill a vacancy to which a Circle Board has elected no representative. The reports make no mention of co-opted members on Circle Boards and in view of the inability of the Boards to function it is probable that the power to co-opt has not been exercised. Of the District Councils, 19 made use of their power to co-opt official experts after the first election, but after the second election the Annual Review for 1925-26 states: "Some of the reports mention that certain officers were co-opted to the District Council, but on the whole little importance seems to be attached to this provision." As regards village headmen, at the first election in 1922, out of 574 members of the District Councils, 132 were village headmen, of whom 80 according to the Annual Review "became members by nomination of the Commissioners. The Commissioner, Irrawaddy Division, reports that in his division practically all the nominated members of District Councils had been originally elected by their Circle Boards and that nomination was resorted to only because, being headmen, they refused to resign their appointments as such, and their respective Circle Boards were desirous of being represented by their original nominees and refused to select others in their stead." After the 1925 elections only 23 headmen became Council members by nomination. There is no restriction on headmen serving on Circle Boards, and the Annual Review for 1925-26 notes that out of a total membership of 3,012 on Circle Boards "576 or 19 per cent. are village headmen elected by groups of village-tracts. In addition 324 village headmen were nominated under section 6 (*a*) of the Act by the Commissioners of Divisions to be members of the Circle Boards on failure of groups of village-tracts to elect the required number of members; 29·9 per cent. of the members of Circle Boards are village headmen." The following statement gives statistics regarding the constitution of the District Councils:—

Year.	Number of District Councils.	Area in square miles.	Population within the area.	Number of members.					
				Nominated.	Elected.	Co-opted.	Total.	Burmans.	Others.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1923-24 ...	28	77,097	8,806,241	72	502	50	624	549	75
1924-25 ...	28	77,097	8,806,241	68	494	51	613	538	75
1925-26 ...	28	77,073	8,785,553	52	519	49	620	537	83
1926-27 ...	28	77,073	8,785,553	21	554	49	624	551	73

The decrease in area and population in 1925-26 was due to the establishment of four "notified areas" under the Municipal Act in the neighbourhood of Rangoon to further the development of the suburbs, and their consequent exclusion from the purview of the Rural Self-Government Act.

Elections.

In order to secure elasticity the aggregation of the village-tracts into groups and of the groups into Circles was carried out by notification under the Act and was not included in the Act itself. It was uncertain how fast or in what directions the movement would develop and this measure enabled alterations to be effected in the size of the Circle Boards and District Councils without recourse to legislation. Two thousand seven hundred and thirty-eight groups of tracts were notified in 1922 and each group ordinarily elects one member to the Circle Board. The total membership of the Circle Boards is 3,012, and it is to be noted that 19 per cent. of this number had to be filled by Commissioners' nominations after the 1925 election. Some statistics relating to the two elections are shown in the following table :—

Year.	Total number of Village-Tract groups.	Number of groups in which the required number of candidates was not forthcoming.	Percentage of groups in column 3.	Number of groups in which there were contests.	Percentage of groups in column 5.	Number of electors in the contested groups.	Total votes polled.	Percentage of votes polled to number of electors in contested constituencies.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1922 ...	2,738	619	22·6	776	28·3	5,95,411	1,33,105	22·36
1925 ...	2,743	575	21·0	652	23·8	4,15,247	1,03,113	24·83

The District percentages of votes polled to the total electorates showed great local fluctuations in 1922, varying from 63·64 to 1·76 in two adjoining districts. In 1925 the variations were not so marked, the highest percentage being 40·4 and the lowest 13·2. The councils were dubbed " Dyarchy " Councils and abstention from the polls in 1922 was due to some extent to the boycott by the Nationalist Party ; in 1925 this boycott was less in evidence. Few defects in the electoral arrangements were brought to light. Commenting on the statistics of the 1925 election the Annual Review for 1925-26 notes : " In the absence of any such causes of abstentions as boycotting or inefficient management of the elections, no one who desires that Local Government shall be a means of spreading political education in Burma can find satisfaction in these figures. Returns showing the total number of electors of all the constituencies are not available : but if the total electorate was in proportion to the number of electors in the contested groups of village-tracts (*i.e.*, if the total electorate was about 1,716,000) scarcely 6 per cent. of the total electorate had the benefit of the experience of voting in the elections of 1925. Where interest in the elections was weakest, the Reports of the District Council offer no explanations. The paucity of candidates and the low percentage of votes cast at the general elections are no doubt connected with the failure of most of the Circle Boards to hold the prescribed number of meetings and the complaints in some of the reports that the District Councils lack effective powers. These local bodies do not exercise the most effective of all powers for arousing interest in elections, the power of annually fixing the amount of taxation."

Electorate.

The qualifications for electors and for members of a Circle Board were recently revised and are set out in an "Order" under the Burma Rural Self-Government Act, 1921, dated 27th January 1927. No sex disqualification is prescribed in either case. A candidate for membership of a Circle Board must be a British subject, over 25 years of age, and registered on the electoral roll of the group of village-tracts he desires to represent. An undischarged insolvent, or one discharged "under a cloud," or a lunatic is not eligible for election, nor is an officer or servant of a District Council, Circle Board or School Board, provided that this last disqualification does not apply to persons appointed by the District Council under the Cattle Trespass Act, 1871, to exercise certain functions and receive certain sums of money. Conviction by a Criminal Court involving a sentence of transportation or imprisonment for a period of more than six months renders a candidate ineligible for election for five years from the expiry of the sentence. Disqualifications which the Local Government may remove include dismissal or suspension from practice as a legal practitioner, conviction for an offence under Chapters IX-A, XVI or XVII of the Indian Penal Code punishable with imprisonment for a term exceeding six months, or being found guilty of corrupt practices at an election to a Circle Board. The two latter disqualifications are valid for three years.

The term of office of a Circle Board expires three years after the date of the first meeting held after a general election, and that of a District Council terminates on the same date. In both cases however the members continue to exercise their functions until the date fixed for the first meeting of the new Board or Council.

To be eligible for entry on the electoral roll a person must be a British subject over eighteen years of age. Lunacy disqualifies and so does a conviction for an offence under Chapters IX-A, XVI or XVII of the Indian Penal Code punishable with more than six months' imprisonment or the being found guilty of corrupt practices at elections. The two latter disabilities have effect for three years but may be cancelled by the Divisional Commissioner. Residents of the Circle to be eligible for registration on the roll must, during the preceding financial year, either have paid capitation-tax, or *thathameda*, or land revenue, or income-tax, or a tax on circumstances and property imposed under the Burma Rural Self-Government Act, or have been exempted from the payment of *thathameda* or capitation-tax for reasons other than poverty ; non-residents of the Circle must, for the preceding six years continuously, either have paid income-tax on property owned by them within the Circle, or have been assessed to land revenue on at least ten acres of land in the Circle. These qualifications differ from those prescribed for the rural electorate of the Legislative Council in that residence within the constituency is not essential, payment of capitation-tax at any rate is sufficient and assessment to land revenue on a certain area is substituted for payment of a certain amount of land revenue. Statistics regarding the electorate are available only for the Circles that were contested and the total electorate is smaller than that for the rural constituencies of the Legislative Council in that the latter has fewer exclusions of "backward areas" and also includes the smaller municipalities and notified areas which do not rank as urban constituencies. Women do not pay capitation-tax, but may be assessed to *thathameda* as heads of households, and it is probable therefore that as in the case

of the Legislative Council electorate, the majority of the female registered voters are in Upper Burma.

Preparation of Electoral Rolls and Elections.

Revised rules for the preparation of the electoral rolls for Circle Boards were issued in February 1928 and provided for the publication by the Township Officer in each village or hamlet at least six months before an election is held of a notice specifying the date (about three months later) on which the roll is to be closed, the number of members of the Circle Board to be elected and the place and latest date for the receipt of nominations. The roll is prepared for each group of village-tracts in two parts, for residents and for non-residents of the group by an Enrolling Officer appointed by the Deputy Commissioner. Further, so that the rolls may also be available for use in the Legislative Council elections, separate series are maintained in the rolls for those who pay different rates of capitation-tax, and, in the five districts where there are communal Karen constituencies, for Karens and Burmans. An appeal against the orders of an Enrolling Officer refusing to enrol an elector must be laid within fifteen days to the Township Judge, or to the Subdivisional Judge if the Enrolling Officer is also the Township Judge. A relevant extract from the roll is published at each headman's house and proclamation is made in each village-tract by beat of gong notifying the publication and declaring that objections must be made to the Enrolling Officer within seven days. These objections must be in writing and signed by at least five electors, and are disposed of after enquiry by the Enrolling Officer whose decision is subject to appeal to the Township Judge, or to the Subdivisional Judge if the Enrolling Officer should also be the Township Judge. A candidate for election must be registered on the electoral roll of the group and nominated by at least four registered electors of that group. The nomination paper is submitted to the Township Officer who must, if the candidate does not appear to be qualified, refuse to accept the nomination. Appeal against such an order lies to the District Judge or to an Assistant Judge appointed by him in this behalf. If the number of nominated candidates coincides with the number of vacancies to be filled, the Township Officer declares them duly elected, publishes a notice to that effect in each village-tract in the group and informs the Deputy Commissioner. If the number of nominated candidates exceeds the number of vacancies, Township Officer publishes in each village concerned a notice specifying when and where the poll is to be held and reports to the Deputy Commissioner for the appointment of a Presiding Officer. A withdrawal of a nomination may be made up to ten days before the poll, or if the number of candidates and vacancies coincides and no poll is held, before the Township Officer has declared the nominated candidates to be elected. On the day appointed, the ballot boxes, each marked with the name of a candidate and if so desired also with a distinctive colour or symbol, are examined and sealed by the Presiding Officer before the polling commences in the presence of the candidates or their accredited representatives; they are then placed in an enclosure so guarded that it cannot be overlooked and to which no one else is admitted while an elector is voting. Proxies are not allowed and every voter must appear in person before the Presiding Officer who after verifying that his name is on the electoral roll and that no vote has already been recorded in that name, gives him as many tokens as there

are vacancies to be filled and makes a mark against his name in the roll to show that he has presented himself to vote. The elector then proceeds to the enclosure and places the tokens in the ballot boxes, either giving all to one candidate, or distributing them as he thinks fit. At the close of the poll the Presiding Officer in the presence of the candidates or their representatives, opens each box in turn, counts the tokens contained therein, replaces them in the box and reseals it after entering the number of votes on a prescribed form, If the votes are equal, selection is made by lot. The Election return is at once read out and posted up outside the place of election and a copy of the return is sent with the ballot boxes to the Township Officer who verifies the soundness of the seals and places the boxes in safe custody in the sub-treasury strong room or in the Police station. A complete list of the successful candidates is eventually published by the Deputy Commissioner in every group of tracts and at each Township Headquarters. As soon as the names of the successful candidates for the Circle Boards have been published and any vacancies for which no candidates were forthcoming have been filled by nomination by the Divisional Commissioner, the Deputy Commissioner sends a written notice to each member of the Board giving him at least ten days' warning of a meeting of the Board to elect members to the District Council. On the date fixed if at least half the number of members are present, a Chairman is elected by show of hands, and reads to the meeting the names of candidates for election to the District Council who have been duly proposed and seconded. If the number of candidates is not in excess of the number of vacancies, all are declared elected, but if it is so in excess, voting is by secret ballot and those securing the most votes are elected. Should the votes be equal, selection is made by lot. The result of the election is communicated by the Chairman of the meeting to the Deputy Commissioner for submission to the Divisional Commissioner and publication in the official Gazette and also throughout the district.

The above procedure is followed also in bye-elections to fill casual vacancies in the Circle Board and District Council. The validity of an election to either body may be questioned on the ground that the proper procedure was not followed at the election, or that the successful candidate was guilty of fraud, personation, intimidation or bribery, or supplied free transport for the conveyance of voters, or was not qualified for election or not duly nominated or elected. The petition must be presented to the District Judge with a deposit of Rs. 100 within fifteen days of the publication or declaration of the result of the election, and must be signed by a person for whom votes were cast at the election, or by five electors in the case of an election to the Circle Board and one in the case of an election to the District Council. If the District Judge sees no reason to try the petition, he dismisses it and such order is final. If, however, he considers the petition ought to be tried, he directs its trial either by himself or by an Assistant Judge named by him in this behalf. The procedure of the Code of Civil Procedure is followed as far as possible and a finding must be recorded on each allegation in the petition. An appeal against the finding of an Assistant Judge may be laid within fifteen days to the District Judge whose orders are final. An election is not declared void if the trying Judge finds that though the prescribed procedure was not followed, the rules met with substantial compliance and the irregularities were not such as to affect the result of the election materially. It is however obligatory on the Judge to

declare the election void if he finds the petition proved on any of the other grounds specified above, such as fraud, lack of qualification, etc., and he may further declare a candidate incapable of membership of the Circle Board or District Council as the case may be, for such period as he thinks fit if fraud, personation, bribery or intimidation is substantiated.

All expenses incurred in connection with the preparation of the electoral rolls and the holding of the elections are borne by the District Fund. The arrangements have worked smoothly, few defects have been brought to light, and there has been no suggestion in the reports that the number of polling stations was not sufficient. The low percentage of votes cast at the general elections cannot therefore be ascribed to faults in the electoral machinery but rather to a lack of public interest in the working of the local bodies.

Functions of District Councils.

The chief matters specified in the Burma Rural Self-Government Act, 1921, as delegated to the District Councils for administration are set out in section 48 of the Act and comprise *inter alia* Public Health, Sanitation and Vaccination, Vernacular Education, the maintenance of Public Dispensaries and Hospitals, of ferries, markets and slaughter-houses, of Veterinary Dispensaries, and of roads and waterways other than those declared by Government to be main roads and waterways. Further, provision is made for the Local Government to extend the Hackney Carriages Act, 1879, the Vaccination Act, 1880, the Burma Ferries Act, 1898, and the Burma Vaccination Laws Amendment Act, 1909, to the territories in charge of District Councils and confer on those bodies the power exercised under those Acts by Municipal Committees. The Local Government may also transfer, subject to such exceptions and conditions as may be specified, the control and administration of certain public works including light railways, embankments and canals, reclamation and drainage of land and "any other matter affecting the public health, safety, comfort and convenience, or the agricultural and industrial prosperity of the district." It was not unjustly claimed therefore that these local bodies either have had, or may have, transferred to them almost every aspect of administration that affects the people in their daily lives, and almost all the functions now performed by the District Officer, with the exception of higher education, the collection of revenue, the administration of law and justice and the maintenance of the public peace.

Vernacular Education.

In 1917 the administration of Vernacular Education was transferred from the Education Department to Divisional Committees. These were nominated bodies, intended to be a half-way house between official and popular control. The Division, however, proved too large an area for effective control, and shortage of funds and other difficulties led in time to a certain loss of interest on the part of the non-official members. The Burma Rural Self-Government Act, 1921, placed Vernacular Education in rural areas under the control of the District Councils, working through School Boards appointed from their members. These Boards are thus entirely non-official and the powers of the officers of the Education Department are limited to inspection and advice. An officer of the department is entitled to attend School Board meetings, take part in the discussions and make statements or explanations, but may not vote upon or put forward any proposition ; the inspection of schools and the conduct of public examinations are carried out by the department which also prescribes curricula and approves text-books though in these two latter

matters the Board has a certain liberty of selection. In the work of finance, recognition and general administration of Vernacular Schools the sphere of the educational officers is limited to advice, guidance and assistance. Some District Councils have expressed a desire to have their own school inspection staffs, but in general the present arrangements have been found satisfactory. The Local Government has found it necessary to prescribe a scale of pay for teachers to ensure sufficient remuneration and the maintenance of an adequate standard of qualifications. Provision is made in the Act for District Councils to combine with Municipal Committees in the establishment of Joint School Boards to permit of the co-ordination of rural and urban education. Six such Joint Boards were established but the merging in a single fund of the education expenditure of separate local bodies caused dissatisfaction, and only four are now in existence.

Hospitals and Dispensaries.

By a Hospital Finance Scheme, promulgated in 1922 but not put into effect in rural areas till 1924, the control and administration of each rural Hospital and Dispensary is made over to a Committee consisting of representatives of the District Council and of the Circle Board appointed by the members of those bodies, together with the Medical Officer in charge of the Hospital, a local civil officer and two representatives of the general public nominated by the Deputy Commissioner. A separate fund is constituted for each institution, supported by contributions fixed for a period of years from the Local Government, the District Council and Municipal or Town Committees and by public subscriptions. In order to meet non-recurring expenditure on new buildings or extensions Sinking Funds are established towards which the Local Government makes a grant every three years of an amount equal to that contributed by the local bodies during the previous three years. The Local Government further bears the cost of the Medical Officers at the Hospitals. All other expenditure on buildings, staff and equipment is met by the Hospital Committee from the Hospital Fund.

Cattle Disease.

Under the Act District Councils are responsible for "the protection of the health and well-being of cattle, including the prevention of the spread of contagious diseases among cattle." This measure was not, however, put into effect as it was feared that District Councils would not allow their Veterinary Assistants to be mobilised for emergency duty at an outbreak of disease outside their jurisdictions. In practice therefore the Veterinary staff is controlled by the Veterinary Department and paid from Provincial Funds ; the Veterinary Assistants are lent to the District Councils, draw only their contingent expenditure from them, and keep them informed of their work by means of copies of their monthly diaries. Veterinary dispensaries are administered by the District Council, but the Local Government provides and pays for the Veterinary Assistant in charge, leaving the Council to bear the cost of the rent, medicines and other contingencies. No great enthusiasm has been shown in this matter and there has been no increase in the number of dispensaries since the passing of the Act.

Public Health.

The Sanitary, Vaccination and Conservancy staffs are controlled and paid by the District Councils, while powers to act in case of emergency are reserved for Deputy Commissioners under section 65A of the Act. Qualifications are prescribed by Government for the posts requiring professional skill.

Under the Burma Village Act, 1907, certain powers and duties are vested in District Officers and in village headmen in connection with Public Health and the prevention of cattle disease. This division of responsibility between District Officers and local bodies is clearly undesirable, and the Local Government Advisory Board has been requested to consider arrangements for the transfer of the powers and functions relating to village sanitation, public health and the registration of vital statistics at present exercised by District Officers, to the District Councils acting through a statutory Public Health Committee, and for the constitution of village headmen as the executive officers of the local bodies in respect of their public health duties. Similarly in veterinary matters, the Board is to consider the practicability of placing Veterinary Assistants under the control and at the disposal of the District Councils while the Civil Veterinary Department retains the power, in case of emergency, to mobilise the Assistants in the places where an outbreak of disease renders their presence necessary ; the amendment of the cattle disease rules is also to be considered so as to transfer powers and duties from the District Officers to the local bodies, and make the headmen the executive agents of the local bodies.

Maintenance of Public Works.

The entire responsibility for the maintenance of markets, cattle-pounds, slaughter-houses, ferries, etc., from which a large proportion of their revenue is divided is laid upon the District Councils. Under Clauses (*b*) and (*c*) of section 48 of the Act, District Councils are made responsible for the construction, repair and maintenance of all roads and waterways other than those declared by the Local Government to be main roads and waterways. These main roads and waterways have been defined as those the importance of which is not confined to a single district and which connect Township or Subdivisional Headquarters with the parent District Headquarters, and a list of such roads and waterways has been notified in the official Gazette. Other roads and waterways are divided into District and Village communications : a list of the former has been notified and the Councils are required by an order under the Burma Rural Self-Government Act, 1921, to spend on the maintenance of these roads on a three-year average not less than the average annual cost of maintenance at their present standard. In order to prevent neglect or mismanagement the Chief Engineer and Superintending Engineers of the Public Works Department are authorized to inspect District Roads, and their advice and criticisms are to be communicated to the Councils. For Village Roads no standard of maintenance is prescribed. Before the establishment of District Councils it was the public duty of every village headman, under the Burma Village Act, 1907, to take such measures and execute such works for keeping open communications between his own and adjacent villages as the Deputy Commissioner might direct, and every person residing in the tract was bound to assist the headman in the execution of his public duty. In some districts a considerable amount of unpaid work was done by the villagers in this way and financial assistance was given by the Deputy Commissioner from the District Fund for the construction of bridges or other such works. These provisions of the Burma Village Act, 1907, were repealed in 1924. There has been no specific increase of contribution to District Councils to enable the same amount of work on village roads to be done by paid labour, and their existing resources do not permit the expenditure on these roads to be increased to any

considerable extent. By a Circular issued in 1927 the Ministry has advised District Councils that " unless and until local taxation is raised for this purpose, the maintenance of village communications must be left to the voluntary efforts of the villagers with only such financial aid from the local funds as was formerly given by them for the construction of permanent bridges and other works beyond the resources of the villagers and such additional aid as is often given in Burma by private benefactors. It is important therefore that the local authorities should take steps to encourage the villagers to repair and improve village communications."

Finance of District Councils.

As regards finance the powers of the District Councils in the matter of taxation are set out in sections 26 and 27 of the Act. They are empowered to levy a tax on persons occupying houses, buildings or lands within their jurisdictions on the basis of the income accruing therefrom ; this tax, if levied, would replace the *thathameda* and capitation-taxes and must not average less than two rupees per person liable to pay. Further, District Councils may impose special taxes for the construction and maintenance of embankments, light railways or irrigation works to be levied on occupied lands within their jurisdiction which benefit directly or indirectly from such works. The levy of fees in schools, in hospitals and dispensaries, and of tolls and fees in markets, etc., is provided for in sections 28-30 of the Act.

(*b*) Revenue from other sources.

Revenue from other sources, apart from the fees obtained from Pawnshop licenses is mainly that enjoyed by their predecessors the District Cess Funds, or in Upper Burma the District Funds, namely, rents from bazaars, ferries and slaughter-houses, from land, fruit and flower trees ; fees from cattle pounds and the proceeds of the sale of unclaimed cattle under the Cattle Trespass Act ; in Lower Burma, the councils also have the cess on Land Revenue and the remains of the house-tax and cess.

Entertainment of Staff.

In the matter of staff, District Councils and School Boards are authorized by Chapter III of the Act to employ, subject to certain restrictions, such officers and servants as may be necessary for the efficient discharge of their duties, and the employment by two or more Councils of a common staff is also provided for. These restrictions are that no post such as that of Secretary or Health Officer or carrying a salary of more than a certain amount may be created or abolished, nor may its emoluments be altered, without the approval of the Divisional Commissioner, whose confirmation is necessary also for appointments to or removals from any such post. The Commissioner is further empowered to call on the Council to dispense with the services of any incumbent of such a post if he considers him incompetent or is of opinion that his retention is otherwise against the public interest : and he may also require the Council to reduce the number of its employees or their remuneration if he considers either excessive. A District Council or School Board may not dispense with the services of a Government Officer which have been placed at its disposal, without giving three months' notice. Local Bodies are empowered to establish and contribute to a Provident Fund for their employees, to grant leave and leave allowances and pensions or gratuities provided that the scale applicable in such matters to Government servants is not exceeded.

Powers in regard to Expenditure.

Considerable latitude in the disposition of their resources is vested in local bodies. Subject to the provision of funds in the sanctioned budget, a District Council may incur and meet from the District Fund expenditure on all matters controlled and administered by it but the sanction of the Commissioner is necessary if the expenditure is incurred outside Council's jurisdiction ; expenditure may also be incurred on certain other matters such as expenses incidental to audit of accounts, payment of salaries to employees, of travelling allowance to members, contributions to agricultural, educational, medical or industrial institutions and so forth. Similarly, other local authorities such as Circle Boards, Hospital Committees, and School Boards, are empowered to meet expenditure on matters for the control and administration of which they are responsible, from funds vested in them for this purpose by the District Council. In the case of works or undertakings benefiting more districts than one, if the District Councils affected cannot agree as to the apportionment of the expenditure, the decision lies with the Commissioners concerned, and in the event of their failing to agree, with the Local Government. Expenditure on items not included in the sanctioned budget may be incurred only if money can be provided by re-appropriation of funds which may be sanctioned by the Council unless more than one major head is affected when the sanction of the Commissioner is required. Provision is made in the Act for Circle Boards, School Boards and Hospital Committees to submit a statement of their requirements for the next financial year to the District Council for approval. Expenditure may not be incurred by these bodies on items not included in this statement without the sanction of the Council. The District Fund budget is prepared by a sub-committee of the Council and may be sanctioned by the Council subject only to the maintenance of a prescribed closing balance and to modifications required by the Commissioner on the ground that "any particulars contained therein appears to him to be unnecessary, defective, excessive or outside the purposes of this Act."

The power to make Bye-laws.

The power to make bye-laws regulating the establishment and control of markets, the employment of officers, the grant of leave, payment of allowances, etc., by Circle Boards, the assessment and collection of certain tolls or fees, the delegation of powers and duties and the general performance of the purposes of the Act, is vested in the District Council. The only restrictions on this power are that the approval of the Commissioner is necessary and that the bye-laws, before final sanction is accorded, must be published for general information, and any objections or criticisms must be taken into consideration. Similarly, the School Board may, subject to the same restrictions and with the approval of the District Council, frame bye-laws for the performance of its duties and regulating the procedure at meetings, the delegation of powers to its officers, the levy of school fees, the pay of teachers and the scale of grants-in-aid, etc.

Supervision and Control.

In order to emphasize the freedom and responsibility accorded to these non-official bodies, official interference is confined to external control. The powers of a Deputy Commissioner are limited. He is required under section 61 of the Act, to see that the proceedings of Circle Boards, School Boards and District Councils are in conformity with the Act, but the power to

annul proceedings is confined to the Local Government ; he may inspect property vested in a local body, call for the production of documents, statements of accounts, reports, etc., record observations for the consideration of the local body, and may also suspend the execution of any order by such body while he submits the case for the orders of the Commissioner if he considers the action contemplated likely to lead to a breach of the peace or to cause injury or annoyance to the public or any class of persons ; he may also take special action in the case of a threatened outbreak of any dangerous or infectious disease, and may in case of emergency order the execution of any work within the powers of the District Council which he considers necessary for the service or safety of the public provided that except in cases of extreme urgency or danger the previous approval of the Commissioner is obtained. All instances of the use of this emergency power must be reported to the Local Government. These powers fall within the competence also of the Divisional Commissioner who is in addition the sanctioning authority for the budget, and may require a local body to perform a duty in which it has made default. The exercise of this latter power must be reported to the Local Government in every case.

Frequency of, and Attendance at, Meetings.

Under the Burma Rural Self-Government Act, 1921, Circle Boards have no independent resources and their only functions other than the election of members of the District Council and of Hospital Committees are such as may be transferred to them by the District Council under section 53 of the Act. District Councils generally have made no transfer of functions to their Circle Boards, and in most cases no Circle funds have been created. Not unnaturally very few Circle Boards hold as many as six meetings during the year, which is the minimum number prescribed. As has already been noted, for this reluctance to carry out the intentions of the Act by the delegation of powers and duties to Circle Boards, various reasons have been advanced such as lack of funds or of competent staff, absence of bye-laws and so on. The decrease in the number of candidates at the second election and the general lack of interest among the electors is ascribed to the failure of the Circle Boards to carry out the duties intended for them and the question of assigning "adequate resources and a large measure of independence" to these Boards is under consideration.

The failure to delegate powers and duties means that the District Council has itself to deal with an excessive quantity of details and as the Annual Review for 1924-25 remarks " the meetings of the Council were often made tedious by having to deal with a mass of unimportant details while the general control of the District Fund was apt to be lost sight of." The following statement gives some statistics of the meetings held by District Councils :—

Year	Number of Meetings.				Number of meetings abortive for want of quorum.	Number of meetings adjourned	Percentage of members who attended meetings.	
	Highest per District.	Lowest per District.	Total for all District.	Average per Districts.			Highest.	Lowest.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1923-24	18	5	261	9·1	5	27	95·00	52·71
1924-25	40	3	266	9·5	5	57	86·00	48·95
1925-26	36	4	273	10·00	9	48	87·00	44·12
1926-27	28	5	253	9·00	6	32	90·49	54·54

The number of meetings adjourned is significant and in one District meetings were continued for 3, 4, 6 and 8 days, and in this case each day of attendance was counted as a separate meeting.

Possibly owing to previous experience on the former Divisional Education Boards the work of the District School Boards and their interest in vernacular education has been reported to be, on the whole, satisfactory. Notwithstanding certain defects and the incompetence in financial matters which they share with other local bodies their work is considered to have been the most successful branch of local self-government, and the Annual Review for 1924-25 notes: "It is evident, however, from the reports and from the increase of expenditure that the District Councils and their School Boards generally are keenly interested in the improvement of Vernacular Education. Some of the Reports contain interestings comments and suggestion." The Annual Review for the following year however notes that: "There have been some complaints of the lack of interest taken by School Boards in the actual working of schools under their control. It is true that travelling allowance is not ordinarily paid for visits to these schools, but the Ministry feels that much more could be done by personal inspection of schools situated at or near the headquarters of the School Boards." It has been suggested that the Education Officers who attend these School Board meetings exercise considerable influence on the proceedings without depriving the non-official members of the responsibility for decisions, and the result is quoted as an instance of the value of including a minority of Government officers in the membership of local bodies.

Exercise of Powers.

No tax has been imposed under section 27 of the Act in aid of embankments, light-railway or irrigation works and though a few District Councils have tentatively expressed themselves in favour of imposing a tax on circumstances and property under section 26 to replace capitation tax and *thathameda*, no action to that end has been taken. The power to frame bye-laws has, on the other hand, been exercised freely.

Revenue of District Councils.

The statements in the appendix show the receipts and expenditure under recognised heads of the District Councils, and of their immediate predecessors the District Funds and District Cess Funds for the preceding three years. The territorial charges of the District Councils are in some cases smaller than those of their predecessors, as in some districts "the backward areas" are served by the Deputy Commissioner's Local Funds. The revenue of these backward areas is not however of any great importance and in 1926-27, apart from the Government contributions totalled only Rs. 3·81 lakhs.

Government Contributions.

The total receipts of the District Councils in 1926-27 were Rs. 98·30 lakhs as against Rs. 64·55 lakhs which was the aggregate income of the District Cess Funds and District Funds in 1922-23, their last year of existence. Of these totals, Government contributions in the years concerned were Rs. 36·74 lakhs to the District Councils, or 37·38 per cent. of their total income, as compared with Rs. 21·33 lakhs, or 33·04 per cent. to the former local bodies. The Local Government has thus more than implemented its declared intention to put each District Council in as good a position as if the District Fund or District Cess Fund had been handed over to its administration without change of income or liabilities.

The principle on which these contributions were calculated was that the normal receipts of each local fund, and the normal annual payments under each head which continues without alteration to be a head of expenditure of the local funds, were estimated from the accounts of the old funds for a series of years. Where the creation of the new local bodies or the provisions of the law relating to Local-Self-Government, or authoritative directions of Government made new expenditure or a different standard of expenditure necessary, the new or altered expenditure was estimated under each head. The ordinary provincial contributions in 1925-26 to each local fund were the amount, if any by which the normal and necessary annual payments of the local fund exceeded its normal annual receipts. It was decided that the total contributions so calculated should be disbursed by the four heads of departments who are concerned with the Local Services in which the Provincial Government is most interested. The Director of Public Health, the Director of Public Instruction, the Inspector-General of Civil Hospitals and the Chief Engineer, Public Works Department (Roads), accordingly disburse sums to each local fund proportionate to the estimated normal and necessary expenditure of that fund on the objects with which each department is concerned. District Councils must submit relevant extracts from their annual budget estimates, as soon as they have been drafted to each of these heads of Departments, in order that he may have an opportunity of communicating any remarks he deems necessary by way of advice. The Government contributions are not earmarked in detail for particular items of expenditure, but are granted subject to the condition that the services in general in respect of which they are given, are maintained at a certain *minimum* standard of efficiency. There were important departures from the standard of the normal expenditure of the old local funds in respect of vernacular education and of district communications. In the former, the Local Government had in 1925 prescribed *minimum* scales of pay for teachers of vernacular schools, at enhanced rates, and decided that the contribution should be calculated by considering the normal and necessary annual expenditure of the District Council to be the cost at the improved rates of pay of all the teachers entertained by each local fund at the end of 1922-23, when the local funds were transferred to the District Councils. As regards district communications, the classification of roads was under revision in 1925-26 and for this and other reasons the normal annual expenditure of the old local funds was not considered a satisfactory standard for the new District Councils. It was decided therefore that the ordinary annual contribution should not include provision for capital expenditure on roads, but that the funds available for this purpose should be allotted as special contributions for works suggested by District Councils and approved by the standing Provincial Communications Board. The annual contribution for repairs and maintenance was fixed provisionally on the basis of the estimated annual cost of maintenance of the District roads and waterways and was subject to reduction if it was found that a Council could not usefully spend the full amount provided.

Receipts from Cess.

Revenue from Cess is received in Lower Burma only, and the fluctuations during the years 1923-26 were due to the temporary failure of the arrangements for monthly payment to the District Councils of the cess (which is collected with the land revenue) when this duty was transferred in December

1924 from the District Treasuries to the District Revenue Offices. Part of the increase in 1926-27 was due to the payment of arrears from the previous year, and the methods of calculation of the amount due to the local funds have been revised to ensure prompt credit in future.

Receipts from exercise of Powers, etc.

Of the revenue which the Councils collect under their own powers that from the markets, ferries, slaughter-houses and pawnshops shows a steady increase, but receipts under the Cattle Trespass Act have fallen below those obtained before the establishment of District Councils, and reports indicate that the administration of the Act is not efficient. The Councils have paid attention to the development of their markets and the expenditure has risen as well as the revenue. New ferries have been established in some districts and in 1925-26 the Ministry thought it "desirable that more consideration should be given to the efficiency and convenience of ferries as a public service, and that they should not be considered only as a source of revenue." The slaughter-house revenue is recovering from the reduction brought about since 1920 by widespread propaganda against the eating of beef. The receipts from Pawnshop licenses were made over to the District Councils on their establishment and are of importance mainly in the richer districts of Lower Burma. The rents and profits from property comprise mainly the receipts from the sale of house sites in villages on lands acquired at the cost of the late District or District Cess Funds. The revenue from roadside trees is insignificant.

No loans for works have been taken by District Councils and such capital expenditure as appears in the accounts on markets, roads, etc., was met out of revenue with the help of special contributions from Government or in some cases from surplus balances.

Expenditure.

The statement of Expenditure is a fair indication of the subjects in which the Councils have shown interest. The approximate percentages of expenditure in 1925-26 and 1926-27 under the principal heads were as follows :—

	1925-26.	1926-27.
General Administration	8	7·0
Public Health	7	6·5
Medical	8	8·5
Markets	4	3·5
Communications	23	20·0
Other Public Works	5·	5·0
Public Instruction	40	44·0
Other heads	5	5·5
Total ...	100	100

(*a*) Public Instruction.

Vernacular education is thus the principal object of expenditure, and has risen from Rs. 17·25 lakhs in 1923-24 to Rs. 34·14 lakhs in 1926-27. The increase in 1925-26 was due to the orders of Government prescribing enhanced *minimum* rates of pay for teachers with effect from the 1st March 1925, and to the opening of 250 new schools per annum with the aid of special contributions. These latter were disbursed by the Director of Public Instruction to the poorer local funds so as to raise the expenditure on education per head of population in the areas where it was lowest, with a view to the establishment and gradual raising of a national *minimum* standard of this kind throughout the country, and to the ultimate attainment of the goal of general compulsory education. It has been

stated that the School Boards have been the most successful of the self-governing bodies but complaints have been made in some cases that the Boards have been guilty of arbitrary conduct towards teachers and a tendency to encroach upon the duties of School Managers and take discipline out of their hands. Difficulties have also arisen with regard to the payment of teachers and some School Boards apparently failed to realise that payment of salaries at the new rates is obligatory and not optional. The Annual Review for 1925-26 states : " In some cases the teachers' pay was not disbursed monthly but at intervals of several months, or the payment of the full amounts was held up in the manner of the old results-grants until near the end of the year or even until after the beginning of the next year. It does not appear that the payment of the prescribed minimum rates was prevented by actual want of funds. The defaults were caused generally by the financial incompetence which still handicaps the District Councils. Some of the District Councils had increased the number of teachers without regard to the amount of ordinary annual receipts available to meet recurring charges such as teachers' pay. In consequence of blunders of this kind the Tharrawaddy District School Board and also, it is reported, the Tavoy and Insein District School Boards were obliged (the first named under orders of Government) to retrench their expenditure on teachers. In the Tharrawaddy District it is reported that as many as 54 schools were disregistered and 129 teachers discharged. The annual expenditure had reached nearly five times the annual expenditure of the late District Cess Fund on education. In other cases in Lower Burma there was wide miscalculation of financial resources owing to the exceptional variation in the receipts from cess. The Pegu District School Board, for instance, failed to pay the prescribed minimum pay to teachers throughout the year, and alleged " want of funds " as its excuse. Yet the Council spent an unprecedented amount (Rs. 2·89 lakhs) on public works, and increased its expenditure on general administration to an amount considerably exceeding the expenditure of any other rural local fund under this head and ended the year with an excessively large closing balance and a large amount of cess due in addition." Another District School Board which had at the beginning of 1925 three hundred and four teachers on its rolls, made no arrangements for the payment of their salaries at the enhanced rates but continued the old scale and sanctioned the entertainment of 280 additional teachers, though the funds then at its disposal were insufficient for the retention of so much as a third of this number even at the superseded rates of pay. The difference between the two rates thus become arrears of pay due to the teachers, and when the position was brought to the notice of the Ministry, the arrears for 1925-26 and 1926-27 were so heavy that neither the Board nor the District Council could at the time meet them. The Ministry therefore ordered that notice of discharge be given forthwith to the teachers in excess of the number which the Board could afford to maintain at the prescribed pay, and also sanctioned a loan of Rs. 60,000 for the purpose of disbursing the arrears of pay. The Board duly gave notice to 174 teachers, but used the loan to liquidate arrears for 1927-28 only, and then re-engaged 46 out of the 174 teachers whom it had discharged. The Divisional Commissioner has been requested to take action under section 64 of the act and pay the teachers the arrears of 1925-27 out of the balance at the credit of the District Council.

It is open to the District School Boards under the Burma Rural Self-Government Act, 1921, to appoint village school committees, and this power has been exercised in some districts. The reports, however, are not satisfactory and the members are stated to take little interest in the schools. This may be due to the fact that the committees have no effective power or responsibility.

(*b*) Public Works.

Expenditure on public works was Rs. 19·60 in 1926-27 as against Rs. 19·67 in 1923-24 ; that on roads increased after the final orders in 1925-26 regarding the provincial contributions on account of communications. Generally it is noted that there was a failure to spend the amount appropriated in the Budget estimates, which may be due, apart from general financial incompetence, to difficulties in the arrangements for the execution of works. No local public works staffs had been employed since 1911 and the District Councils on their establishment had therefore either to utilise the agency of the Public Works Department or engage their own staff. The Department is at present undermanned and has a large programme of Provincial works. It has been unable therefore in some districts to given attention to the works required by District Councils with the result that allotments lapsed. The procedure in this matter was recently revised and allotment of funds is not now required until the work can be put in hand. On the other hand the supply of men qualified to be District Engineers is insufficient, and only three Councils have them though many employ Overseers. Some of the annual reports indicate that where local staffs are utilised, the supervision is inadequate and the roads are deteriorating despite the expenditure on them. Inspection by officers of the Provincial Government of work done by the staff of local bodies has now been authorised in connection with the grant of Provincial contributions for Public Works. A tendency has also been noted to accept high tenders from unknown and untried men in preference to lower tenders of well-known contractors on the ground that Burman contractors should be encouraged.

(*c*) Medical.

The total expenditure on Medical services increased from Rs. 4·16 lakhs in 1923-24 to Rs. 6·74 lakhs in 1926-27, and the annual reports show that District Councils generally are liberal in their contributions for hospital and dispensary facilities. The payments however are at times haphazard and in several cases more funds have been supplied than the Committees could spend. A scheme for extending medical aid on western lines in towns and large villages where there are no hospitals has been initiated by the system of subsidised medical practitioners. Twelve such practitioners have been entertained but little comment is made by the Councils on their work except that the villagers expect them to give medicine free. A special contribution is made by Government to meet the stipends of these practitioners and the District Councils provide a sum annually for equipment. In a few districts expenditure is incurred on "results system" midwives, but their numbers are small.

(*d*) Public Health.

Except as regards water supply, little interest is evinced by District Councils in matters of sanitation and public health, and their apathy is a reflection of the attitude of the general public. One report holds that "nothing but unpopularity is to be gained by taking interest in a subject which involves encroachment on what each member of the public considers his own concern. The only chance of improvement is to have an efficient executive."

(e) General Administration.

There has been a steady growth in the expenditure on Clerical Establishment, and in several of the reports on the working of District Councils it is remarked that they display great readiness to add to their office staff and to increase their pay, and undue leniency in administration. The general inefficiency of the establishment is evident from the audit reports and the Councils appear to exercise little care in choosing their employees and no supervision over their work. The Examiner of Local Fund Accounts in his Report for 1925-26 remarks : " At present very little care is take to inquire into the antecedents of candidates who apply for appointments under local bodies. Men involved in defalcations or forced to leave the service on account of bad work or other causes in one Fund Office are entertained in another." In one case a clerk was convicted of perjury and the Council not only retained him in service and allowed him his annual increment but submitted proposals for increasing his allowances. In his report for 1926-27 the Examiner of Local Fund Accounts writes : " It is observed that the accounts work of a Fund Office was generally brought up to date during audit, but with the conclusion of audit and departure of the auditor from the station, the office relapses once more into its normal state and all the account books are left to fall out of date, posting transactions being kept over till the next audit intimation is received. In some places several registers had to be posted by the auditor before commencing audit." Even when mistakes are pointed out no trouble is taken to secure amendment. The Examiner states : " Absence of any supervision on the part of the responsible Officers was the sole cause of the several defalcations detailed in this report . . . . On verification of the replies at the subsequent audit it was often noticed that the replies were incorrect, it being observed that the audit instructions stated to have been noted and followed were not actually followed, records stated to have been collected and ready for production were not forthcoming, the sanctions said to have been obtained were not even applied for, recoveries stated to have been effected were not effected, etc. Such nonchalant attitude on the part of the administrative officers needlessly increases the work and the difficulties of the audit department and renders audit itself futile. The fund officers are in addition not inclined to take proper action when a case of fraud or loss of revenue is reported. Financial improprieties and defects in accounting are generally overlooked and no serious notice is taken of them by the administrators of funds, who very rarely take any disciplinary action against their employees for neglect of duty." In addition the auditors complain of " a hostile attitude on the part of the local bodies towards the audit staff . . . The administrators of funds seem to think that the auditor is kept only to find fault and that his notes containing defects and irregularities in accounts do not merit serious consideration." It is true that in some Councils the knowledge of English possessed by the members is very limited, but according to the annual Local Fund Audit Report for 1925-26, " The idea which is current is that the services of office-bearers being honorary they cannot be held responsible for any mal-administration. Some Fund Officers complain that they are business people and have not enough leisure or knowledge of accounts to supervise things properly." This general attitude of irresponsibility is illustrated by the reply made by a District Council when called on to show cause against supersession on the ground that, despite several warnings on inspections by the Commissioner,

it had for months failed to have its revenue collected and the cash-book and ledgers posted. The explanation offered was that as the members of the District Council gave their services for nothing, they should not be held responsible for neglect of work by their subordinates. The Legislative Council has sanctioned the supersession of this Council until the 31st December 1929 by 46 votes to 23.

In its comments on the unsatisfactory work in the offices of District Councils the Annual Review for 1924-25 states " it is to be remembered, when the Councils and their staffs are blamed for inefficiency in accounts and financial procedure, that, until the Councils were created, the substantive accounts of all the old rural local funds were kept in the Accountant-General's office in Rangoon. Consequently, though the Deputy Commissioner, in many cases, in order to assist the starting of the Council, allowed a clerk selected from his office to be transferred temporarily to the service of the Council as its Secretary, neither the Deputy Commissioner's clerks nor any one else in the District had a competent knowledge of the accounts of these local funds. The most striking instance of the effects of the previous centralisation of this business in Rangoon occurred in Akyab, where a clerk was deputed from the Deputy Commissioner's office to be the first Secretary of the District Council, but no cash-book was maintained during a great part of the first year, and the Treasury omitted to supply pass books for the District Fund and the School Fund." An examination in accounts to which the Secretaries of local bodies were admitted was discontinued in 1924 as some of the accounts manuals were out of print and required revision. While however ignorance and inefficiency were to be expected in the initial stages, the following table which gives the Audit Results for the last three years of the various funds established under the Rural Self-Government Act shows that conditions are deteriorating and that while the establishment makes no effort to improve, the Council members make no effort to secure an adequate amount or standard of work :—

Classification by Audit.		District Councils.			School Boards and Circle Boards.			Hospital Funds.		
		1924-25.	1925-26.	1926-27	1924-25.	1925-26	1926-27.	1924-25.	1925-26.	1926-27.
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A	Satisfactory	...	..	...	3	...	1	...	3	...
	Fairly satisfactory.	2	2	...	6	4	2	6	13	11
B	Unsatisfactory and not satisfactory.	10	9	8	8	37	27	11	16	22
	Very unsatisfactory.	4	11	8	...	3	5	2	1	2
	Total ...	16	22	16	17	44	35	19	33	35
Percentage of B to total.		87·5	90·91	100·00	47·06	90·90	91·43	68·42	51·51	68·57

Of the sixteen District Councils audited in 1926-27 the accounts of six had not been examined in 1925-26 and three of these were classed as very unsatisfactory. Twelve of the Councils examined in 1925-26 could

not be audited in the following year. The Secretaries of the Hospital Funds are the Medical Officers in charge of the institutions. Inefficient work by the local bodies throws an additional burden on the Audit Department which is unable to cope with the work despite an increase of staff. Its 1926-27 report shows that only 271 out of 471 accounts could be audited and "owing to the general unsatisfactory state of accounts and the abnormal increase in the volume of work in certain local bodies the audit in many cases could not be completed within the period allotted and very large extension of time had to be permitted. Special audit of accounts and investigations into embezzlements further impeded the normal progress of work."

In addition to clerical staff, District Councils have also in a number of cases entertained other officers such as Public Health Inspectors and Engineering Establishment. Special qualifications have been prescribed for such technical posts but in several cases these requirements have been ignored, and officers have been entertained who did not possess the necessary qualifications. The previous history of the candidates has also in some instances either been ignored or not ascertained.

Competence of Financial Management.

District Councils have not as yet attained competence of financial management. Apart from the lack of efficiency in the staff, the members themselves consist for the most part of traders, agriculturists, teachers, etc., who have had no acquaintance with accurate accountancy in their private concerns. The use of budget estimates is therefore very imperfectly understood and the financial condition of the District Fund is not clearly comprehended. Appeals are made to Government for financial help by District Councils whose accounts show excessive accumulation of unspent revenue in their annual closing balances. Some are unaware of the importance of keeping the amount of recurring annual payments within the amount of recurring annual receipts, and undertake recurring charges which may at first be met from the accumulations of unspent revenue of previous years, but sooner or later have to be retrenched. "Generally the District Councils show inability to distinguish between recurring and non-recurring payments in arranging their budget estimates and reappropriations." Another fault is the failure to make full use of budget appropriations. In several cases "temporary contributions" have had to be made to Councils which were in danger of failing to meet their obligations owing to depletion of their balances. These contributions were in fact loans without interest repayable before the end of the financial year. This practice of anticipating revenue Government does not think it advisable to encourage. In one case a temporary contribution made in 1923-24 to meet current expenses was, in 1926, converted after failure to repay, into a loan at 6 per cent. interest. The Annual Review of 1925-26 points out "the absence under the present financial system of an effective stimulus to thrifty management. There can be no such stimulus as long as the District Councils are not under the necessity of raising more local revenue to meet increases of expenditure . . . One remedy for both these main faults, lack of efficiency in spending and unthriftiness is obvious : it is to change the attitude of the District Councils from that of suppliants who address all prayers to Government, and who, as the Akyab District Council's Report says, are "solely depending upon the Provincial Government"—a view which is expressed in several other reports—to an attitude of attention towards local opinion and local criticism."

Another aspect of the general financial incompetence is the laxity of supervision which not only renders possible the too frequent frauds and embezzlements but also leads to failure to take effective action against the perpetrators when their guilt has been proved. In one case a District Council elected as its Chairman a member who was at the time under trial for embezzling school teachers' salaries in his capacity as Chairman of the District School Board. Attention has already been drawn to the progressive deterioration of the accounts of these local bodies, to their inattention to audit notes pointing out their mistakes, to their attitude of hostility towards the audit staff, and to their indifference as regards the qualifications, antecedents and behaviour of their establishment. Financial conscience as well as financial competence is still to seek.

Interference by Superior Authority.

The powers of supervision and control possessed by the local Government and its officers have already been detailed. In answer to a question as to the steps taken by Government to improve the working of a certain local body, the Hon'ble Minister replied that "the considered policy of Government is to interfere as little as possible with local self-governing bodies." On the 5th July 1927 a resolution was moved that "instructions should be issued to all officials to refrain from unnecessarily interfering in matters pertaining to the internal administration of all self-governing bodies." After some discussion the Hon'ble Minister for Education said : "To wind up the debate, Sir, no proof has been brought forward that the privileges allowed by law to the local officers have been misused. Practically all the instances that were brought to the notice of this Hon'ble House disclosed the fact that local officers acted in accordance with law and I think in the circumstances they were justified in the action which they took." The resolution was lost.

Interference has been necessary in emergencies. On two occasions a Deputy Commissioner had to have certain urgent sanitary measures taken for the safety and health of the public at the cost of the District Council. In two other cases Commissioners passed urgent orders regarding the maintenance of communications under the control of District Councils. In another case the Local Government cancelled the order of a District Council withdrawing some bazaar leases before their expiry on the ground that it could now obtain better premia. On three occasions Commissioners have interfered regarding the retention by District Councils of certain employees, and in one case the Local Government had to order payment by a District School Board of the amount due to an Aided School Manager as no proper enquiry had been held into the charges brought against him. Other instances of interference by the Local Government in connection with the number and pay of teachers have been noted above.

Recourse by public to Government.

Petitions of the nature of appeals against certain orders of District Councils or School Boards are received from time to time. The extent of the District Council's sphere of influence is generally understood and applications to Government in connection with matters over which local bodies exercise control are not frequent. On occasions Government has been requested to take action with regard to certain roads in the charge of District Councils, and special orders had to be issued in 1926 regarding the submission to Government by teachers in vernacular schools, and

by associations of such teachers, of memorials relating to matters within the competence of the local authorities.

Participation in Politics, etc.

There is nothing to show that these local bodies have participated in political movements or in other matters outside their sphere. Whether their decisions have at times been influenced by political and other external motives or not, no official recognition of outside movements or associations would seem to have been accorded, and beyond requests for advice and help in technical matters such as Public Health and Public Works, District Councils have not to any great extent sought the assistance of Government in matters under their control.

Influence of Legislative Council.

Legislation.

The interest taken by the Legislative Council in these rural bodies has not been excessive. Three Government Bills amending the Burma Rural Self-Government Act, 1921, have been passed, providing penalties for a breach of bye-laws passed by District Councils regarding the use of markets, substituting Village Committees established under the Village Act for the special Village Committees required under the Rural Self-Government Act, and substituting the notification of districts for their entry in the Schedule to the Act, to obviate legislation amending the Act on an alteration of the territorial charge of a District Council. A Bill prohibiting the election of Village Headmen to the District Councils and providing for direct election to the District Council in place of the present system of election by Circle Boards, was introduced by a private member but withdrawn.

"Orders."

Under the Burma Rural Self-Government Act, 1921, certain matters require the approval of the Legislative Council in the form of "Orders" and several of these have been passed dealing with the control of District Weaving Schools and of Canals and Embankments by District Councils, the exclusion of certain ferries on main roads from the control of District Councils, and the removal of certain persons from membership of these bodies.

Resolution.

Only three resolutions were moved : one regarding interference by Government Officers has already been discussed. Another to the effect that District Councils should be permitted to submit their Annual Reports in Burmese, was withdrawn after discussion, and the third which was amended to recommend the extension of facilities for the investment of the funds of local bodies with Co-operative Banks was accepted by Government and carried

Questions.

Some thirty-three questions have been put, three of which dealt with the levy of taxes by District Councils, four with the deposit of funds of local bodies in co-operative banks, and four with the amount contributed by Government towards certain Councils : three were asked regarding the number of Village Headmen serving on District Councils, and five regarding improvements to sanitation and water supply in certain areas ; two raised the issue of the qualifications of the Chairman of a particular Council, and three that of the power of a Commissioner to call on a Council to dispense with the services of its employees ; two brought up the matter of the payment of salaries to school teachers, while others dealt with such matters as the slaughter of cattle for food, the number of schools closed by School Boards, the submission of Annual Reports in Burmese and the amount of expenditure incurred before their establishment on matters placed under the control of District Councils.

II.—*Village Committees.*

Village Committees, as an institution of Local Self-Government, have not yet come into being in Burma. Legally they were constituted under the Burma Rural Self-Government Act, 1921, which originally provided for " the establishment of a Village Committee for any village-tract comprised within any circle for which a Circle Board has been constituted." Such a Village Committee was to have powers, duties and funds delegated to it by the Circle Board for the administration within the village-tract of those matters within the control of the Circle Board which the latter saw fit to transfer. In actual practice, however, this provision of the Act has remained a dead letter. District Councils for various reasons have been unable or unwilling to delegate, to any appreciable extent, powers and functions to their Circle Boards, and the latter therefore could transfer nothing to Village Committees, which so far as this section of the Act was concerned, were never called into existence. A number of Village Committees have been constituted in Burma, but not as an aid to, or a means of, Local Self-Government. They were established primarily as a measure for improving Village Administration under the Burma Village Amending Act passed in 1924. Before that date suggestions for the constitution of *Panchayats* had not been accepted by the Local Government on the ground that they would be an innovation foreign to the customs and spirit of the people, would diminish the authority of the Village Headman and so weaken the system of village administration. This system was based on the Village Headman on whom numerous administrative duties were imposed, who exercised petty powers of Civil and Criminal justice, was authorised to punish his villagers for failure to assist him in the execution of his public duties, and was remunerated by commission on the revenue he collected. With the general development of the country and the advance in education and prosperity, modifications in this system in time became necessary. Various defects were from time to time pointed out, such as the comparative inadequacy of the remuneration in view of the multifarious and frequently onerous nature of the duties imposed; it was suggested that the post of Headman lacked status and was losing its attraction for men of energy and ability; that the incumbent was looked upon by the villagers more as an official than as their representative, and that unsuitable applicants were at times appointed. Different measures were from time to time adopted to improve the status and raise the emoluments of the Headman and so maintain the efficiency of the village system, such as the formation of larger charges by amalgamation of tracts, the encouragement of Headmen's Associations, the grant of land and so forth. The effectiveness of the system depended mainly on the assumption of joint responsibility by the whole body of villagers, and the spread of political ideas during and after the war led to a feeling in the country that such joint responsibility should no longer be enforced. The increase of crime after the war brought the question of the efficiency of the village administration into greater prominence. In February 1923, the Legislative Council passed a resolution recommending the appointment of a Committee of officials and non-officials to enquire into the causes of violent crime in villages and to report as to what practical measures the Government should take for the prevention of these crimes. The Committee was duly constituted and one of its most important recommendations was that

Village Committees should be appointed in order to promote public opinion against crime and to improve the village administration by securing the co-operation of the people, and that "as far as possible the whole administration of the village-tract should be in the hands of the Village Committee rather than in those of a single individual." The Local Government in its Resolution on the Report accepted "the recommendation of the Committee to introduce experimentally the appointment of committees to assist the village headmen in the administration of their charges, while maintaining the individual responsibility and powers of the village headmen who will be Chairmen of the Committees." The Village Act was, therefore, amended to allow of the constitution of Village Committees to administer civil and criminal justice and to advise the headman "in matters concerning the general welfare of the village-tract." In order to avoid a multiplicity of Committees and to improve the status of this Committee, the Burma Rural Self-Government Act was at the same time amended to provide that the Committee established under the Village Act should be the body to which Circle Boards would delegate powers and duties. While, however, Village Committees have been appointed to exercise functions under the Village Act, their development under the Burma Rural Self-Government Act has been arrested by the failure of the District Councils to carry out the intention of the Act and delegate powers to the Circle Boards which they in turn might transfer to the Village Committees. The question of giving effect to the Rural Self-Government Act by the definite assignment to the Circle Boards of "adequate resources and a large measure of independence" is under consideration, but it is not proposed at present to proceed further to undertake any similar systematic development of the functions of Village Committees. It is for the time being to be left to the discretion of the Circle Boards to exercise their powers of delegation. At the moment, therefore, Village Committees exist, not for the exercise of the functions of local self-government, but solely for the trial of petty civil and criminal cases and to act as an advisory body to the village headman in the performance of his administrative duties concerning the general welfare of the tract. In these circumstances it is not necessary here to enter into any details of their constitution, exercise of functions, etc.

APPENDIX.

RECEIPTS.

[Figures in lakhs of rupees.]

Heads.	District Cess Funds and District Funds.									District Councils.			
	1920-21.			1921-22.			1922-23.						
	District Cess Funds.	District Funds.	Total.	District Cess Funds	District Funds.	Total.	District Cess Funds.	District Funds.	Total.	1923-24.	1924-25.	1925-26.	1926-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(1) Fees levied on Markets	4·03	3·52	7·55	4·09	3·29	7·38	4·01	3·41	7·42	6·25	6 86	7·29	7·73
(2) Rents and profits from property	·07	·08	·15	10	·08	·18	·13	·08	·21	·21	·07	·10	·06
(3) (*a*) Income under Burma Ferries Act ...	2 18	1·01	3·19	2·22	·88	3·10	2·40	1 00	3·40	3·95	3·27	3·45	3·77
(*b*) Income under Cattle Trespass Act ...	·60	·62	1·22	·51	·51	1·02	·57	·46	1·03		·86	·76	·84
(*c*) Income from Slaughter-houses	·98	1·85	2·83	·77	1·19	1·96	·59	·92	1·51	1·24	1·38	1·64	1·76
(*d*) Income under Hackney Carriage Act ...	...	...	...	...	...	..	...	...	...	...	·02	·01	·02
(*e*) Income from functions under other sources ...	...	...	...	...	...	...	...	...	...	·41	1·88	·32	1·63
(4) Contributions—													
(*a*) From other Local Bodies	1·42	·08	1·50	·76	·10	·86	1·26	·52	1·78	2·80	·29	·20	·05
(*b*) From private persons	...	...	...	·02	...	·02	·01	...	·01		·05	·16	·02
(*c*) From Government	...	...	...	...	...	...	...	...	...	...	...	...	...
(i) For Fund Administration	·21	·15	·36	1·10	·56	1·66	·10	·08	·18		6·87	·18	·12
(ii) For Public Health	·02	·05	·07	·04	·03	·07	·10	·06	·16		·51	2·36	3·68
(iii) For Medical purposes	·06	...	·06	·05	...	·05	·10	...	·10	15·35	·75	2·39	2·90
(iv) For Public Works	5·80	7·14	13·00	4·04	7·34	11·38	2·45	6·59	9·04		·04	10·94	10·78
(v) For Education	·73	4·32	5·05	2·00	6·34	8·34	5·08	5·56	10·64		4·47	15·93	18·84
(vi) For other purposes	·02	·94	·96	·02	1·05	1·07	...	1·21	1·21		1·00	·24	·42
(5) Land Revenue Cess	26·80	...	26·80	28·80	...	...	25·02	...	25·02	20·71	12·07	32·58	36·30
(6) Pawnshop License Fees	...	...	...	...	...	...	...	...	...	1·62	1·95	1·95	2·48
(7) Miscellaneous	·44	·45	·89	·68	·33	1·01	2·27	2·8	2·55	1·54	·53	1·02	3·75
(8) Other Sources, *viz.*, Interest on investments, loans, deposits, advances.	1·73	·67	2·40	1·50	·58	2·08	·26	·03	·29	·97	3·06	2·27	3·05
(9) Total Receipts	45·15	20·88	66·03	46·70	22·28	68·98	44·35	20·20	64·55	55·29	45·93	83 84	98·30
(10) Opening Balance	23·95	12·94	36·89	32·61	12·54	45·15	39·12	8·06	47·18	35·02	33·90	26·50	38·29
(11) GRAND TOTAL	69·10	33·82	102·92	79·31	34·82	114·13	83·47	28·26	111·73	90·31	79·83	110·34	136·59

APPENDIX.

EXPENDITURE.

[Figures in lakhs of rupees.]

Heads.	District Cess Funds and District Funds.									District Councils.			
	1920-21.			1921-22.			1922-23.						
	District Cess Fund.	District Fund.	Total.	District Cess Fund.	District Fund.	Total.	District Cess Fund.	District Fund.	Total.	1923-24.	1924-25.	1925-26.	1926-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(1) General Administration	·36	·21	·57	·37	·22	·59	·61	·38	·99	(5·16)	(5·14)	(5·47)	(5·61)
(a) Establishment	...	...	...	...	...	...	...	...	...	1·60	1·60	1·68	1·79
(b) Allowances	...	...	...	...	...	...	...	...	...	1·16	·93	·82	·94
(c) Contingencies	...	...	...	...	...	...	...	...	...	1·34	·80	1·17	·93
(d) Charges for Special Committees ...	...	...	...	...	...	...	...	...	...	...	·09	·06	·09
(e) Office Buildings	...	...	...	...	...	...	...	...	...	...	·13	·18	·19
(f) Contributions to Circle Boards	...	...	...	...	...	...	...	...	...	1·06	1·59	1·56	1·67
(2) Charges for Collection of Revenue ...	9·6	...	·96	1·10	...	1·10	·90	...	·90	·40	·20	·10	·12
(3) Refunds and drawbacks	...	...	...	...	...	...	...	...	...	2·62	·56	1·08	·31
(4) Pensions and Gratuities	...	...	...	...	...	...	...	...	...	·16	·25	·28	·33
(5) Public Safety	...	...	...	...	...	...	...	...	...	...	·36	·28	·42
(6) Public Health	1·62	·12	1·74	1·81	·15	1·96	1·89	·14	2·03	(3·39)	(4·72)	(4·81)	(5·16)
(a) Water supply	...	...	...	...	...	...	...	...	...	2·56	·17	·52	·57
(b) Sanitation and Conservancy ...	...	...	...	...		...	...	...	...		1·93	2·08	2·29
(c) Vaccination	...	...	...	...	...	...	...	...	...	...	2·12	2·08	2·10
(d) Other Items	...	...	...	...	...	...	...	...	...	·83	·50	·13	·20

(7) Medical	2·59	·18	2·77	3·54	·28	3·82	3·68	·27	3·95	4·16	5·23	5·51	6·74
(8) Markets	...	...	...	...	...	...	...	...	...	·83	1·52	3·20	2·69
(9) Slaughter-houses and Cattlepounds ...	3·47	1·26	4·73	3·76	1·92	5·68	3·16	1·88	5·04	·21	·30	·46	·56
(10) Agricultural and Veterinary Charges and Industries.	1·11	1·05	2·16	1·36	1·18	2·54	1·33	1·27	2·60	...	·41	·52	·60
(11) Public Works	17·56	13·67	31·23	17·92	16·27	34·19	23·97	12·05	36·02	(19·67)	(13·03)	(20·64)	(19·60)
(a) Establishment	...	...	...	...	...	...	...	...	...	1·33	·85	1·90	2·30
(b) Public Works Department charges in respect of works carried out by the Department.	...	...	...	...	...	...	...	...	...		·76	·86	1·04
(c) Buildings	...	...	...	...	...	...	...	...	...	2·86	1·10	·95	·42
(d) Waterways	...	...	...	...	...	...	...	...	...	15·48*	1·23	2·29	·17
(e) Roads	...	...	...	...	...	...	...	...	...		9·05	14·44	15·45
(f) Stores and Contributions to Circle Boards ...	...	...	...	...	...	...	...	...	...	...	·04	·20	·22
(12) Public Instruction	8·01	4·47	12·48	9·74	6·50	16·24	12·19	5·41	17·60	17·25	19·19	28·93	34·14
(13) Contributions	...	...	...	...	...	...	...	...	...	·88	·40	·39	·17
(14) Miscellaneous and Interest on Loans ...	...	...	...	...	...	...	...	...	...	1·26	·14	·28	·30
(15) Total payments excluding Debt	...	...	...	...	...	...	...	...	...	...	51·93	71·97	76·95
(16) Investments and Debt	...	...	...	...	...	...	...	...	...	...	1·57	2·97	2·85
(17) Total payments including Debt, etc. ...	36·46	21·28	57·74	40·19	26·76	66·95	48·25	21·62	69·87	56·30	53·50	74·94	79·80
(18) Actual closing balance	32·61	12·54	45·15	39·12	8·06	47·18	35·22	6·64	41·86	34·01	26·95	36·35	57·52

* This includes Rs. 2·90 lakhs on account of Reclamation and other items.

NOTE.—The figures in brackets ( ) represent the total expenditure under the major head.

B.—Urban Authorities.

History.

The first Municipal Act in Burma was passed in 1874, but before that date Town Funds had been raised in certain areas by executive orders. In Rangoon two funds were established in 1853, after the annexation of Pegu. Under "Rules for the grant of Town and Suburban allotments" land in the town and suburbs of Rangoon was sold by auction or rented; the proceeds (known as the Town Works Fund or the Land Sale Fund), were devoted to the reclamation of swamps, the clearing of jungle, and the construction of roads, bridges, etc.; a Municipal tax was also imposed on each site and spent on the maintenance of Town Police, repairs to roads, bridges, etc., and "the payment of establishments necessary to preserve cleanliness, such as sweepers, carts, cattle, etc.." By 1858 the Municipal tax had been extended "after consultation with the influential inhabitants" by the orders of the "Commissioner of Pegu and Agent to the Governor-General" to some fourteen other towns in the "Province of Pegu," while application had been made to the Government of India to pass an Act "for appointing Municipal Commissioners and for levying rates and taxes in the Town of Moulmein in the Tenasserim and Martaban Provinces." These Municipal Commissioners were to be nominated by the Commissioner. In 1861 the Government of India, reviewing the progress of Municipal administration in India, pointed out "that it is desirable for the native community, as a body, to have good well-made roads, abundant water supply, clean streets well-lighted and watched by a good police (these being the main objects of Act XXVI of 1850)," and asked whether the native community in Burma would be more ready to accept an extension of the Act "if there were less restrictions as to the objects of public utility to which funds raised under the Act might be legally devoted, and if an option were permitted to the tax-payers to spend any portion they pleased of the sum raised, on such objects as schools, public hospitals or dispensaries, and public works other than those specified in the Act." In reply the Commissioner of Pegu stated that for Rangoon a Bill had been submitted to establish a Municipality on lines "identical with what the principal inhabitants have themselves proposed. By that plan one person would be elected as candidate for the office of Municipal Commissioner by the whole body of rate-payers in each quarter of the town and suburbs; thirteen candidates would thus be presented and from them the Commissioner of the Province would select five to constitute the Municipal-Committee. The funds after payment of the Police force would be absolutely at the disposal of the Municipality." In the other Towns Municipal rates had been introduced but not regular Municipalities. "In some of the towns" wrote the Commissioner, "there was at first a good deal of opposition, and I have myself on more than one occasion had a discussion with 'Elders' of a town during several hours before they would consent to the proposed measure. As far as I can now ascertain the people admit the benefit of the institution." He did not propose therefore to do more than keep the formation of Committees in mind as regards these towns in the interior as "at present I feel satisfied that in the Burmese towns the people only desire to be consulted occasionally as to the disposal of the funds and not take the actual management of them into their hands." He added that

Municipal rates had been established in nineteen towns and " the annual amount now raised from those towns for Municipal purposes is Rs. 94,102. The recognized objects of Municipal management and control have been police, conservancy and the construction of works necessary for the health and convenience of the inhabitants. In all the towns except Rangoon the funds raised have been found sufficient to satisfy the wishes of the inhabitants in respect to the above objects ; but they are not sufficient to support schools, hospitals or dispensaries. Such useful establishments may, however, with the gradual growth of Municipal institutions, become included among the regular objects to be accomplished by the Municipality.

In 1862 the Government of India sent for consideration a draft Municipal Bill to apply to the towns of Rangoon, Moulmein, Tavoy, Mergui, Akyab and Kyaukpyu. In view of the objections raised to this Bill no legislation was effected until 1874, when the " British Burma Municipal Act, 1874," was passed and applied to the seven towns of Rangoon, Moulmein, Akyab, Bassein, Henzada, Prome and Toungoo. Under the Act " the Chief Commissioner may appoint or direct to be appointed by election " a Municipal Committee of not less than three members in each town. In practice the Committees were nominated in all seven towns until 1882 when rules were framed for the election of 18 members out of the total of 24 on the Rangoon Committee and by 1883 the elective system had been introduced into five other Municipalities. In 1882 the Chief Commissioner issued a resolution dealing with the present position of Municipalities and calling for proposals for an extension of local self-government in towns : he pointed out that in addition to the seven Municipalities under the British Burma Municipal Act, 1874, " there are also 24 towns in which town funds are raised and ought to be spent for the benefit of the townspeople : these towns are not under any Municipal or Town Act, and their funds are spent by the District Officers with such advice as can be obtained from the town elders " ; he admitted that " the people of lesser towns where town funds are raised have usually objected strenuously to any proposals that their towns should be constituted municipalities. They appear to fear that the establishment of a Municipality would cause new and heavy taxes to be levied and would lead to restrictions on the freedom of the people " ; he suggested therefore that such towns should be constituted " second class municipalities with somewhat narrower duties, powers and responsibilities " and requested Divisional Commissioners to constitute provincial Committees in the 24 towns on this basis. Eventually the Burma Municipal Act, 1884, was passed establishing committees of whose members three-quarters should be elected to represent wards or classes while the remainder should be appointed by the Local Government by name or by office, provided that when the circumstances of the Municipality required it, the Local Government could appoint a larger proportion or all of the members. Both President and Vice-President were to be elected by the Committee. Seventeen Municipalities were established under this Act and this number had risen in 1894 to 27. In 1887 the Upper Burma Municipal Regulation was passed enabling Committees to be formed in Upper Burma but leaving the appointment of members and the imposition of taxes entirely in the hands of the Local Government. In 1898 a new Burma Municipal Act, Burma Act III of 1898, was passed by the Burma Legislative Council in the first year of its existence. This Act applied to all Municipalities of Lower

Burma constituted under the Act of 1884, to the Municipality of Mandalay established under the Upper Burma Municipal Regulation, 1887, and could be extended also by notification to other Upper Burma Municipalities ; it enhanced the powers and duties of Municipal Committees ; permitted the notification of small towns as " notified areas " where certain sections only of the Act should be in force and a " Town Committee " should be appointed by the Divisional Commissioner ; and repeated the provisions of the 1884 Act regarding the constitution of the Municipal Committees. Further extensions of power were subsequently granted on the recommendations of the Decentralization Commission. Progress however was slow and in 1910, reviewing the recommendations of the Royal Commission upon Decentralization, the Local Government reported " the elections evoke no interest and there is generally a dearth of candidates. With the possible exception of Rangoon such work as Municipalities have accomplished has been due almost wholly to the efforts of official Presidents, Vice-Presidents and Members. The general public take tittle or no interest in Municipal matters. The principle of self-government is not in accordance with the traditions of the Burmese people ; it is essentially an exotic plant, and the character and temperament of the people are not favourable to its speedy growth." In 1915 only 46 committees had been constituted, and all the Presidents were officials, of whom five were nominated and the remainder had all been elected by their committee members : further in view of the lack of success of the elective system, nominally in force since 1883, committees were ordinarily nominated and only 13 of the 46 included elected members.

In 1918 on a Resolution issued by the Government of India dealing with the liberalization of the constitution of Municipalities, the local Government invited proposals from Municipal Committees and Divisional Commissioners as to the lines on which effect could best be given to the formula enunciated by the Secretary of State for India in the Report on Indian Constitutional Reforms that " there should be as far as possible complete popular control in local bodies and the largest possible independence for them of outside control." In 1921 the Municipal Election Rules were revised to give effect to the recommendations received and to base the Committees on election and reduce the system of nomination to the minimum compatible with local circumstances and requirements. In 1922 the City of Rangoon Municipal Act, dealing with the Corporation of Rangoon alone, was passed and in the same year the Report of a Committee appointed by the Local Government to investigate the system of Municipal Taxation was received. With the introduction of the Reforms at the beginning of 1923 Municipal administration came under the control of the Hon'ble Minister for Education, Local Government and Public Health, and in 1927 a Bill which is still pending, to revise and amend the Burma Municipal Act, 1898, was laid before the Legislative Council.

Constitution of Urban Local Bodies.

The number of Municipalities in 1926-27 was 58 including Rangoon. In addition there were in Burma proper, fifteen " notified areas " or small towns to which only selected sections of the Municipal Act apply, and which are administered by Town Committees appointed, with five exceptions where the elective system is in force, by the Divisional Commissioner. The population of such towns should not be more than ten thousand and should not be purely agricultural. In Appendix I are

given details as to the constitution of these various bodies. Four notified areas in the Shan States are excluded from this review. The Rangoon Corporation has 34 members, of whom 29 are elected and five nominated ; there are two official members, one of whom was nominated by the Local Government and the other elected by the Rangoon Development Trust. The other Municipalities have 807, members, of whom 636 were elected, 79 nominated and 89 co-opted, while three are *ex-officio* members. The last class which includes the one nominated official President, belongs to the Committee of Bhamo for which, for political reasons, connected with the caravan trade with China, a special constitution has been devised. Only 74 out of the 807 members are officials and 61 of these were co-opted by the Committees concerned. In some Municipalities communal representation has been conceded and Tables D and E of Appendix I show the position of the various communities under the two systems. The figures in Tables D and E refer throughout to the 1924 election.

Electorate.

There is no sex disqualification throughout the province for entry on the electoral rolls and in all cases a person must have attained the age of 21. In Rangoon the qualifications are ownership or occupation of a house or land within the city of a certain value for municipal assessment purposes, or payment of a certain monthly charge for board and lodging, or authority to represent a company of association under the Municipal Act. In other Municipalities and in the elective notified areas, for registration on the electoral roll a person must own or occupy immovable property of a certain assessable value, or pay Municipal rates and taxes up to a prescribed amount, or be a graduate or pay a certain amount for board and lodging if he boards and lodges in a private house, hotel or club in Municipal limits. The general requirement that an elector must be a British subject or a subject of any State in India may be waived by the Local Government with the approval of the Governor-General in Council.

Membership of Committees.

For election to the Rangoon Corporation a candidate must be over 30 years of and age able to read, speak and write English ; in addition higher property qualifications are prescribed than are essential for voters, or in the alternative the candidate must have been a graduate for at least five years. Outside Rangoon a candidate for election to a Municipal or Town Committee is disqualified if he is under 25 years of age or holds a paid office under the Municipality, or is not registered as, and still qualified to be, an elector, or is an official, or is interested, directly or indirectly, in any contract made with the Committee. With the permission of the Local Government and of the Divisional Commissioner respectively the two last disqualifications of being an official or interested in business with the committee may be waived.

Elections.

Elections to the Municipal Corporation of Rangoon are fixed under the Act to take place "triennially on some convenient date in the month of November," and the arrangements throughout devolve on the Commissioner or Chief Executive Officer of the Corporation. The Election Rules provide that on or before the 1st of August preceding a general election, the Commissioner prepares registers for each of the communities receiving communal representation, publishes them and gives notice by advertisement in the local newspapers of the place where they may be inspected. Claims to be entered on the registers or objections to entries therein,

must be submitted to the Commissioner on or before the 1st September, and during the first ten days of that month he disposes of the applications giving three days' clear notice of the holding of the enquiry. His orders are subject to appeal to the Chief Judge of the Small Cause Court of Rangoon whose decision is final. The registers after final revision are signed by the Commissioner and printed. At least four weeks before the date fixed for the election, the Commissioner gives seven days' public notice of the day for the receipt by himself of nominations of candidates. The nomination forms must be signed by the candidate and 12 duly registered electors of the community and of the ward ; immediately after the day fixed for the receipt of nominations, a list of the duly nominated candidates is published and objection to an entry may be made, up to not less than fourteen days before the election, to the Commissioner who disposes of it after enquiry of which he gives two days' notice. If the number of duly nominated candidates coincides with the number of vacancies, all are deemed to be elected ; if the number is less, the matter is reported to the Local Government which can either make appointments to the vacancies or request the Corporation to hold a fresh election. Withdrawal of candidature is allowed up to the hour fixed for the poll. In the event of an election being necessary the Commissioner gives public notice of the polling places and makes the necessary arrangements for tellers, etc. An elector is entitled to as many votes as there are vacancies to be filled, but " plumping " is not permitted. The teller verifies whether the elector's name is on the roll and whether anyone has previously voted in that name ; in the latter event he refuses the second applicant a voting paper and records his name and the fact that more than one application for a vote was made in that name. The voting papers are placed in sealed and locked boxes, and at the end of the poll the teller closes the apertures and sends the boxes to the Commissioner who has the votes counted before him and in the presence of the candidates or their nominees. The candidates, up to the number of vacancies, receiving the greatest number of valid votes are declared elected and a list is duly published. In the event of a tie, lots are drawn in the presence of the Commissioner. Election petitions must be made within eight days of the declaration of the poll to the Chief Judge of the Rangoon Small Cause Court whose order is final.

The procedure in Municipalities outside Rangoon and in those notified areas where the elective system is in force, is on somewhat similar lines, though the periods prescribed for the various operations differ. In Mandalay Municipality the roll is prepared by the Chief Executive Officer who exercises the same functions throughout the election as does the Commissioner of the Rangoon Corporation save that objections to the nominations of candidates are disposed of by the Deputy Commissioner, Mandalay District, who is also responsible for having the voted counted, and for deciding the result of the election if there is a tie. Appeals from the decisions of the Chief Executive Officer lie to the District and Sessions Judge, Mandalay ; but the orders of the Deputy Commissioner, Mandalay, are final. Election petitions are dealt with by the District and Sessions Judge. In Municipalities other than Mandalay and Rangoon, the President of the Committee prepares the Electoral Roll, but the other arrangements are in the hands of the Subdivisional Officer or of the Deputy Commissioner, and election petitions are disposed of by the Subdivisional or the District Judge.

Statistics of the last election in 1927 are not available but in 1921, in Municipalities other than Rangoon, 17,743 votes were cast against a total of 64,353 qualified voters, or 27·57 per cent. In 1924 there was an improvement as out of 95,261 voters 41,897 or 43·98 per cent. went to the poll; some forty vacancies for which no candidates were forthcoming had to be filled by nomination by Commissioners; on one Committee nine posts out of sixteen had to be filled in this way.

Matters administered by Municipalities.

The matters of which the administration is now vested in Municipalities and Town Committees comprise vernacular education, conservancy, water supply, maintenance of buildings, roads, bridges, etc., street lighting, vaccination, markets and slaughter-houses, and in general, matters affecting the safety, health and convenience of the public. The cost of Town Police was borne by Municipalities until 1881-82 when they were relieved of this charge on condition that they undertook an equivalent amount of expenditure on education, medical relief and public works of local importance. Hospitals were administered by Municipalities until 1923 when under the Hospital Finance Scheme the control of each Hospital was transferred to a Hospital Committee composed of representatives of the Municipal Committee, the District Council and the general public. A separate Hospital Fund was formed to which the Local Government, the Municipality and the District Council pay contributions fixed for a term of years while subscriptions from the public are also obtained. The powers vested in the Rangoon Corporation by the City of Rangoon Municipal Act, 1922, are similar to, but wider than, those which other Municipalities and the notified areas wield under the Burma Municipal Act, 1898.

Revenue: (*a*) Taxation.

The Rangoon Corporation is empowered to impose what are known as "property taxes," and a tax on vehicle: the "property taxes" comprise a general-tax of not more than 12 per cent. on buildings and lands to which may be added a fire-brigade tax not exceeding two per cent. of the gross annual rent, a street lighting tax, a water tax, and a conservancy tax. The Corporation is further authorized to impose any other tax which the Governor-General in Council may sanction. The lighting, water and conservancy taxes are to be imposed at rates that will provide enough revenue to cover the expenditure on these services. No fire-brigade tax has yet been imposed.

In addition to the service taxes for water, street lighting and conservancy, Municipalities other than Rangoon may impose taxes and tolls on animals and vehicles, a tax on private markets, a tax on households or families at not more than 30 per cent. of the *thathameda* assessment, and a "property tax" on buildings and lands which may be assessed either on buildings and lands, or on land covered by buildings, or on land not covered by buildings or on buildings alone. Only one of these forms "property tax" may be used, and assessment to it exempts the ratepayer from liability to the personal tax based on a percentage of the *thathameda* demand. It is provided also that a private market shall not be liable both to the property tax and the market tax. Other taxes may be imposed with the sanction of the Local Government and the Governor-General in Council. In notified areas the Local Government may impose any tax leviable in a Municipality.

The Municipal Taxation Enquiry Committee, 1922, to which reference has already been made, reviewed the measures and methods of taxation

in India as well as in Burma, and made suggestions for improvements in assessment and collection as well as for additional sources of revenue. No new taxes have been imposed since the report but revisions of the rates of assessment are occasionally effected. The annual reports indicate that committees are averse from increasing taxation even to meet the cost of services rendered. In one case a committee, after its proposals for enhancement of a tax had been approved by the Local Government and notified, declined to enforce the new rates. Another, though its closing balance was below the prescribed minimum, and was exceeded by its outstanding liabilities, proposed to abolish the conservancy tax and refused to impose a tax to meet the cost of lighting the streets.

Revenue : (*b*) Other sources of revenue.

Apart from taxation and contributions by Government, other sources of revenue may be classed, firstly, as realizations under special Acts, and, secondly, as revenue derived from Municipal property and powers. The former head comprises receipts from cattle-pounds and fees for licensing hackney-carriages, motor-cars, petroleum-storage-godowns and so forth. The second head includes the rent of lands or dak-bungalows, revenue from markets and slaughter-houses, fees for licenses for hack-carts, lodging-houses, pawnshops and tramways, with fines under the Municipal and other Acts such as the Gambling Act.

Employement of Officers.

The Rangoon Corporation is authorized to entertain such officers and servants as are necessary for the efficient discharge of its duties and to pay them such salaries as it deems reasonable, provided that permanent appointments to and the fixation of salaries, for the posts of Chief Executive Officer, Health Officer, Secretary, Assessor, Chief Accountant, and heads of Engineering Departments, require the confirmation of the Local Government. The Corporation may appoint any person for a temporary period to any of these posts except that of Health Officer : the incumbent of this post must always be registered under the Medical Acts as successful in an examination in Public Health. Other Municipalities and Town Committees may appoint and assign remuneration to such officers and servants as they find necessary, provided that the Commissioner of the Division may call upon a Committee to reduce the number or the pay of its staff, that the persons appointed to certain posts requiring technical skill are possessed of prescribed qualifications, that the sanction of the Commissioner is required for appointments to the post of Secretary and that of the Local Government to the creation, abolition, or alteration of the pay of posts carrying a remuneration of Rs. 200 or over.

Expenditure and Budget Control.

Full powers over expenditure are vested in the Rangoon Corporation subject only to the making of provision for payment of all loans, debts and obligations. Its accounts are subject to audit, but it prepares and sanctions its own budget estimates.

Other Municipalities and Town Committees are required to make provision for the repayment of loans, for establishment charges, the cost of pauper lunatics and lepers sent to public asylums and of audit, and for the payment of such amounts to the Education, Sanitary, Vaccination, Medical and Public Works Departments as the Local Government may require for services rendered. The balance of the Municipal Fund is then available for disbursement on roads, buildings, hospitals, schools, etc. Estimates are necessary for all expenditure, and works costing

over a fixed amount require special sanction by Government or by an officer empowered in this behalf. The annual budget estimates are approved by the Divisional Commissioner (except as regards the Mandalay Municipal Committee whose budget is sanctioned by the Local Government), and a minimum closing balance has been prescribed.

Bye-laws.

In the City of Rangoon Municipal Act, 1922, rules were passed as Schedules to the Act dealing with elections, the qualifications of electors and councillors, the preparation of the budget, the powers and duties of the Corporation in respect of conservancy, the maintenance of roads and water-supply, the assessment and collection of taxes, and regulating the punishments to which persons contravening the rules should be liable. In Chapter XVI of the Act the Corporation is empowered to amend these rules and add to them subject to the sanction of the Local Government and to the condition of previous publication for general information and criticism. In certain cases the Corporation is empowered to make rules enforceable outside its own limits.

In Municipalities other than Rangoon and in Notified Areas a Committee may make bye-laws regulating the construction of buildings, the sale of food and drink, the licensing of vehicles, boats or animals plying for hire, the registration of vital statistics, the keeping of lodging-houses and of pawnshops, the use of burial and burning grounds, and so forth. Such bye-laws require confirmation by the Local Govenment in the case of Municipalities and by the Divisional Commissioner in the case of Town Committees, and have to be published for a certain period for information of the public. Committees are not as a rule reluctant to exercise their power to frame bye-laws.

Control and Supervision.

While control over the Rangoon Corporation is vested solely in the Local Government, certain powers over other urban authorities have been delegated to Deputy and Divisional Commissioners. Thus these officers are empowered to suspend the execution of any order or the doing of any act by a committee within their jurisdiction if it is *ultra vires* or likely to cause a serious breach of the peace or injury or annoyance to the public, a power which in respect to the Rangoon Corporation is restricted to the Local Government. Similarly the power of which the Local Government is possessed to inspect any of the departments or work of the Corporation and to call for any report, statement or statistics, is wielded in the case of all other committees by the Deputy and Divisional Commissioners, who may also record, for consideration by a Committee, any observation regarding its work or proceedings. The power to dissolve a Committee on the ground that it is incompetent or has persistently made default in its duties or exceeded or abused its powers, is reserved to the Local Government, which further is alone able to require a Committee to perform a duty in which it has defaulted and, in case of non-compliance, to have it done at the expense of the Committee ; but in the case of urban authorities other than Rangoon a Deputy Commissioner has power, in an emergency, to provide for the immediate execution at the expense of the Committee of any work within the competence of that body which is, in his opinion, necessary for the safety or service of the public. Any use of this emergency power must be reported at once to the Local Government. Deputy and Divisional Commissioners are required by the Act to see that the proceedings of all committees in their charges other than the Rangoon Corporation, are in accordance with law, and

the Commissioner is empowered to set aside any order of such a Committee which is not in conformity with the Act or any of the rules or bye-laws thereunder. Mention has already been made of the power with which Commissioners are vested with regard to Committees other than the Rangoon Corporation, of control over the Budget and of requiring a Committee to reduce the number or the pay of its employees if deemed to be excessive.

Attention to Duties.

As regards general attention to duties, the number of meetings held by the Municipal Committees, other than Rangoon, shown in columns 18—20 of Appendix I, Table A, is generally satisfactory. It is true that the number of meetings which were abortive through lack of a quorum rose from 32 in 1925-26 to 66 in 1926-27, but excluding these the average number of meetings held by each Committee in 1926-27 was 25. The Burma Municipal Act provides that at least one meeting should be held monthly and that certain business may be transacted only at special meetings which require a larger quorum than ordinary meetings. Both classes of meetings are included in the totals shown in the table. The highest number of meetings actually held by any Municipal Committee in 1926-27 was 45 : another Committee called 46 meetings, but six of them were abortive for lack of a quorum. Out of the provincial aggregate of 66 abortive meetings, one Committee alone was responsible for fifteen ; the next highest number was six, shown against three Committees. These four Municipalities are responsible for half the total number of abortive meetings and the balance is shared by thirteen bodies. The highest percentage of members present at each meeting in 1926-27 was 80·22 and the lowest 45·50, the latter, it may be noted, falls to the Committee with the most abortive meetings.

Receipts : (*a*) Taxation.

Statements of the revenue of Municipalities are given in Appindix II ; Tables B and D provide details of the principal items included in the totals in Tables A and C. The averages have been calculated for the periods before and after the elective system came into force in " other Municipalities " and for the old committee and the new corporation in the case of Rangoon. Receipts from taxation in Municipalities other than Rangoon have increased by 69 per cent. from Rs. 18·73 lakhs to Rs. 31·66 lakhs, and as the incidence of taxation has risen by 44 per cent from Rs. 2-11-2 to Rs. 3-14-2 per head, the increase is not due merely to increase of population.

The most important tax in the smaller Municipalities is that on buildings and land which is assessed in a number of cases on rental values. The Municipal Taxation Enquiry Committee recommended that this method alone should be followed and that the other methods of assessment by street-frontage, area, etc., should be discarded. This suggestion has been incorporated in the draft Burma Municipal Bill at present pending before the Legislative Council. The receipts from this tax show a fairly steady increase until 1924-25 when a sharp rise due to an increase of Rs. 3½ lakhs in Mandalay is ascribed by the Committee to the collection of outstandings. The other taxes levied are those on animals and vehicles kept within a Municipality, and Service Taxes, *i.e.*, water, lighting and conservancy taxes. Tolls are also levied on animals and vehicles as they enter Municipal limits, and receipts from Ferries, though levied under the Burma Ferries Act, are included in the accounts as taxes. The receipts from all these taxes have risen, that

for lighting by 100 per cent. since 1917-18. The proceeds of the Service Taxes, according to the present Municipal Act, should not exceed the expenditure incurred on the particular services and in the majority of cases they are considerably below it. The Municipal Taxation Enquiry Committee pointed out that "although the amount collected on a service tax should not exceed the amount required for the said purposes, there is no reason why it should not equal it." The Annual Review for 1926-27 notes "The position of the Service Tax Funds remained as unsatisfactory and disappointing as before." The draft Municipal Bill makes the imposition of Service Taxes sufficient in amount to meet the cost of the services compulsory.

In Rangoon the taxes on the rental value of houses and lands on conservancy and on water are the most important. The first named in 1926-27 brought in Rs. 20·38 lahks out of a total income of Rs. 85·84 lakhs. Though the Conservancy and Water Taxes in the same year yielded Rs. 20·22 and Rs. 14·21 lakhs respectively, the Service Tax Funds are still heavily in debt to the general fund. The revenue from taxation amounted in 1926-27 to 69·14 per cent of the total income (excluding loans) of the Rangoon Corporation, to 42·45 per cent in the case of other Municipalities, and to 34·13 per cent in the case of Notified Areas. Failure to keep the work of assessment up-to-date and delay in the collection of taxes are frequently commented upon in the annual reports. On the average only about a dozen Municipalities collect 99 per cent. of the total demand and some three or four collect less than 75 per cent; the figures in 1926-27 were 17 and 2 respectively, in 1925-26, 12 and 2, and in 1924-25, 9 and 4. Only six committees had no outstandings at the end of 1926-27, and four at the end of 1925-26. The arrears of taxes outstanding in "other Minicipalities" at the end of 1926-27 and 1925-26 were Rs. 2,49,650 and Rs. 2,90,412 repectively. The arrears from previous years to be collected in 1926-27 were nearly 8 per cent of the current demand of that year; only 53·78 per cent. of those outstandings were collected and 11·65 per cent. remitted in 1926-27, leaving Rs. 1,00,418 to be carried on to 1927-28 with the uncollected balance of the 1926-27 assessment, Rs. 1½ lakhs.

Receipts : (*b*) Other sources of Income.

As regards the income of "other Municipalities" from sources other than taxation of contributions, the Municipal Taxation Enqury Committee, 1922, stated "This means practically receipts from markets and slaughter-houses, the two being usually shown together for accounts purposes, and we may say at once that, leaving out of account Rangoon, where conditions are of course different to other places, and Moulmein, where there are no Municipal markets, not a single Municipality in Burma could carry on but for its receipts from markets. The gross takings of a market constitute in every case an enormous proportion of the ordinary income of a Municipality, in the case of Kyaiklat, nearly half, and in the majority of cases a third or over, while even if we allow for interest on a more or less hypothetical capital outlay, the net profits are so large that they constitute the mainstay of Municipal finance." This statement still holds good as the revenue from markets and slaughter-houses in 1926-27 was Rs. 24·70 lakhs, or 33·12 per cent. of the total income of Rs. 74·58 lakhs. The receipts from this source have risen by practically 50 per cent. since 1917-18; the only other head to show an appreciable increase in that of pawnshop license fees

which have risen from Rs. '88 lakhs in 1917-18 to Rs. 3'90 lakhs in 1926-27.

In Rangoon the main sources of revenue are the markets, pawnshop license fees, the rent of land, buildings, etc., and the interest on investments for sinking funds, etc. Of these, markets have shown the smallest rate of increase and pawn-shop licenses the highest.

In its review of the revenues of the Municipalities other than Rangoon the Municipal Taxation Enquiry Committee apparently did not consider any great development of internal resources feasible. It remarked " the resources of Municipalities in Burma are totally inadequate to provide those amenities which one might reasonable expect to find, but which we are sure the various Municipal Committees would wish to provide. Considerable relief however is to be anticipated from the localization of capitation-tax and *thathameda*." As has already been noted, the Local Government has decided to treat the proceeds of these two taxes as a special fund in which all contributions from Provincial Funds to local funds should be credited, and to arrange that by the financial year 1932-33 the whole net receipts should be absorbed by these contributions.

Grants and contributions by Govenment to "other Municipalities" have more than doubled in the ten years covered by the statement. The increase of over Rs. 3 lakhs in 1926-27 was due to for grants improvements to water supply in twelve different towns. The sudden rise in " Extraordinary and Debt " in 1926-27 is due in part to two loans of Rs. 1'44 lakhs and in part to increase deposits.

Expenditure.

The expenditure of urban authorities is shown in Appendix III and the figures indicate to some extent the subjects in which the committees are interested. The following table gives the percentages to the total expenditure under the main heads for the last year of the old and the present regime :—

	1920-21.	1926-27.
Office Establishment	5·91	8·10
Street lighting	6·59	8·45
Water-supply	6·12	4·04
Conservancy	19·15	20·15
Hospitals	18·25	8·27
Roads	9·98	9·90
Other Public Works and Public Health Works Establishment.	6·00	6·14
Public Instruction	6·42	11·13
Health Officers and Sanitary Inspectors, Plague and Vaccination charges and Vital Statistics.	5·00	4·48
Markets and Slaughter-houses ...	7·41	7·69
Other heads	9·17	11·65
Total ...	100·00	100·00

In calculating the percentage under Hospitals for 1926-27, the portion of the " contributions for general purposes," which was made over to the Hospital Funds, has been added to the expenditure shown under the head " Hospitals."

The cost of General Administration has risen from Rs. 3'63 in 1917-18 to Rs. 7'94 lakhs in 1926-27. The main item under this head is office establishment which has risen from Rs. 2'45 to Rs. 5'29 lakhs

while the cost of collection of taxes has risen from Rs. 0·74 lakhs to Rs. 1·18 with the rise in the receipts from taxation. The sudden rise under this main head in 1921-22 is due to the refund of over Rs. 4 lakhs by the Mergui Municipality of a loan in connection with the Seawall and Reclamation Scheme. Expenditure on Public Instruction has risen from Rs. 1·83 lakhs in 1917-18 to Rs. 7·27 lakhs in 1926-27, but the Provincial contributions under this head have also risen from Rs. 0·09 lakhs to Rs. 2·59 lakhs.

The cost of " street lighting " is the main item under the head " Public Safety " and in forty Municipalities and Notified Areas the streets are lighted by electricity, but the supply in several towns is not very satisfactory. Friction between the Committee and the Company supplying the energy is not unknown. Fires, some of which cause serious losses, occur annually, and the absence of an adequate water-supply usually renders preventive measures ineffectual.

The expenditure under the head " Public Health and Conservancy," which includes water supply, drainage, conservancy, hospitals, registration of vital statistics, vaccination and public works has risen from Rs. 31·58 lakhs to Rs. 36·17 lakhs. As regards water-supply it is the policy of the Local Government to make contributions to the extent of two-thirds of the capital cost, but the committees are often loath to incur the necessary expense and the annual review for 1925-26 notes that the " execution of some schemes has been delayed through failure on the part of the committees concerned to provide for loan and maintenance charges, which in some cases will entail additional taxation." In 1927-27 grants totalling Rs. 4,13,236 were made by the Provincial Public Health Board towards the improvement of the water-supply in twelve towns.

" Conservancy " is by far the heaviest single charge on Municipal funds and has risen from Rs. 8·56 lakhs in 1917-18 to Rs. 13·16 lakhs in 1926-27, but forms practically the same percentage of the total expenditure. The increased use of motor transport has probably added to the cost. It is to be noted that the amount raised by the conservancy tax " in no case covers the cost of conservancy, while in many cases it barely realizes half the required amount." The receipts from conservancy in 1925-26 and 1926-27 were Rs. 6·24 and Rs. 6·62 lakhs against expenditure amounting to Rs. 13·06 and Rs. 13·16 lakhs respectively.

In contrast with this heavy expenditure on conservancy, the cost of " Health Officers and Sanitary Inpectors," " plague " and " other sanitary charges " amounted in 1926-27 to Rs. 2·27 lakhs as against Rs. 1·41 lakhs in 1917-18. Sanitation has made little progress. The Annual Review for 1925-26 states " the officers of the Public Health Department in the course of their inspection of municipalties have commented on the generally unsatisfactory state of the sanitation of Municipal towns "; and again in 1926-27 " The general level of sanitation in Municipalities remains low, and no real improvement can be expected until they are provided with Health Officers vested with sufficient executive powers." Six Municipalities have appointed whole-time Health Officers and the Local Government has formulated a scheme under which it meets half the pay and allowances of such officers. It is also open to a committee to co-opt the local medical officer as member, and this has been done in a number of cases but unfortunately many committees decline to vest these members with the

executive powers and control of the sanitary staff necessary to enable them to carry out the duties of Health Officer. Further, eleven Municipalities and one Town Committee have declined either to appoint their own Health Officer or to co-opt the local medical officer.

The cost of " Hospitals " has fallen from Rs. 7·52 lakhs to Rs. 0·69 lakhs, but this latter sum comprises only such items as the payment of midwives, the maintenance of epidemic diseases hospitals and segregation sheds and in some cases contributions towards the construction of new dispensaries. For a correct view of the expenditure on hospitals, there should be added to this head the contributions included under the head " contributions for general purposes " which are made to hospitals under the Hospital Finance Scheme. By this scheme the responsibility of maintaining these institutions has been transferred since 1923-24 to special committees constituted, as has been noted elsnwhere, of representatives of the Municipal Committees and District Councils concerned, and of the general public and Government. Separate Hospital Funds have been established consisting of subscriptions from the public and contributions from these local bodies and the Local Government fixed over a period of years. The Local Government also pays for the Medical Officers employed at these institutions. The following statements show the Receipts and Expenditure of these Hospital Committees for the years 1925-27 (in lakhs of rupees) :—

Receipts.

Year.	Contributions from			Fees from paying patients.	Subscriptions.		Miscellaneous.	Contributions to Sinking Fund.			Total.
	Local Government.	Municipal and Town Committees.	Rural Local Bodies.		Europeans.	Others.		From Local Government.	Municipal or Town Committees.	Other sources.	
1925-26 ...	2·16	5·21	2·75	·36	·38	·36	·78	·15	·22	·04	12·86
1926-27 ...	6·81	4·71	3·55	·46	·9	· 6	68	·61	·18	·09	18·04

Expenditure.

Year.	Establishment.			Medicine.		Diet.	Contingencies.	Miscellaneous.	Total expenditure.
	Clerks.	Nurses.	Inferior servants.	European.	Bazaar.				
1925-26 ...	·67	1·75	2·09	1·91	·33	1·43	1·48	2·25	12·48
1926-27 ...	1·38	1·04	2·34	1·68	·26	1·55	·96	4·60	15·03

The difference in expenditure on Clerks and Nurses is due to the fact that in 1925-26 the Mandalay Committee showed the full cost of its establishment, Rs. 74,399, without details under the head " Nurses," and in 1926-27, again without details under the head " Clerks."

Expenditure on vaccination has nearly doubled since 1917-18, but totals only Rs. 39,000 and with the Registration of Vital Statistics arouses little interest. On the latter head the Annual Review for 1926-27 notes " it was still far from satisfactory. Eleven towns out of seventy returned birth rates so low as to suggest that their registration was defective." On " Public Works " expenditure has increased by Rs. 1·65 lakhs since 1917-18, but Rs. 1·50 lakhs of this represents the rise in the cost of establishment alone ; expenditure on roads has risen by Rs. 0·61 lakhs to Rs. 6·47 lakhs, while that on Public Works establishment amounts to Rs. 3·44 lakhs.

Expenditure on Public Instruction has risen considerably and the increase since 1925 is due to the adoption of the higher rates of pay prescribed for Vernacular Teachers. Enthusiasm for education seems however to be limited. The Annual Review for 1926-27 states " the Local Government regrets to observe that its oft repeated statement of policy that Municipalities and other local bodies should be responsible for vernacular education within their areas has not been sufficiently attended to. A number of Municipalities gave less than 5 per cent. of their gross annual income. Municipal Committees are once again requested to make efforts to allot sufficient funds for vernacular education."

The expenditure by the Rangoon Corporation on General Administration includes not only the charges for office establishment and Collection of Taxes, but the cost of elections, and of new buildings, payment of brokerage and other fees in connection with loans, of fees for the services rendered by Fire Floats belonging to the Port Commissioners, etc. Water supply is a matter of vital importance, and maintenance and establishment charges are heavy ; the question of adding to the sources of supply is under consideration in view of the expansion of the town. Conservancy and Sanitation charges are also heavy, and the work of the Health Department is made difficult by the fact that the population is " one of the most migratory in the world. In the year 1925 alone 330,212 persons entered in the Port of Rangoon and 301,896 sailed from it." An observation Hospital for the temporary detention of passengers arriving in Rangoon, a Contagious Diseases Hospital and four Municipal Dispensaries are maintained. The expansion of the town has necessitated considerable expenditure on the construction and maintenance of roads and the Corporation has now over 123 miles in charge. Vernacular Education is controlled by an Education Board to which the Corporation makes large and increasing contributions.

Efficiency of Staff.

Frequent comment is made in the Annual Reports on the inefficiency of the Municipal staff and the inadequate supervision by the committees, while the Examiner of Local Fund Accounts complains of the failure of the local bodies " to enquire into the antecedents of candidates who apply for appointments. Men involved in defalcations or forced to leave the service on account of bad work or other causes in one Fund Office are entertained in another." In one case a Municipal Committee proposed to employ as its Secretary a man who had recently been convicted and imprisoned for embezzlement in his capacity of Secretary to the District Council in the same town. Committees rarely inflict any punishment on their employees for neglect of duty and are reluctant to take adequate steps when fraud or loss of revenue is reported. In one case a Municipal Overseer recorded in his Measurement Book entries of the measurement of 628 cart-loads of gravel, and on verification three weeks later it was

found that only 339 cart-loads had been delivered. The entries in the Measurement Book were thus fictitious, to support a bill for payment of the full supply. The Municipal Committee accepted the explanation that these false entries were "anticipatory," took no action against the Overseer or the Engineer who countersigned the bill, and protested against the Divisional Commissioner's action in drawing attention to the matter and the Deputy Commissioner's observations as "an unnecessary interference and a distinct violation of the policy of the Government of India in regard to local self-government." A new Municipal Committee, on a further reference by the Commissioner, took action to prosecute the Overseer who was finally acquitted. The tendency, as with District Councils, is to increase the number and pay of the staff rather than to demand an adequate standard of work. The annual review for 1925-27 states "Extensive embezzlements and defalcations took place during the year under review and serious irregularities were brought to light. The only accounts reported satisfactory are those of the Myitnge Town Committee. It is stated that absence of supervision on the part of responsible officers of the local bodies was the sole cause of the several defalcations detailed in the Report." The Myitnge Town Committee, it may be noted, consists of five officers of the Burma Railways Company, Ltd., the Deputy Commissioner, Mandalay, and the Sub-divisional Officer, Amarapura. Municipalities are not a new creation and their staffs cannot put forward the excuse of inexperience. The only Committees to entertain Executive Officers are the Rangoon Corporation and the Mandalay Municipality.

Degree of Financial Competence.

A satisfactory degree of financial competence has not yet been reached in Municipal administration. The theory and practice of a Budget is not understood and expenditure is often incurred regardless of budget provision. The laxity of supervision over the staff and over the assessment and collection of revenue has already been noted and the Examiner of Local Funds states that "the irregularities revealed in audit and inspections prove that many fund officers do not yet realize that they are responsible for the proper administration of the Fund." The audit-notes continually and increasingly report financial irregularities, embezzlements, and wasteful expenditure, but the Examiner states that not only are neglect of duty and frauds regarded leniently but the Audit Department is viewed with hostility and its remarks are treated with indifference. The following table gives the classification by the Audit Officer after examination of the accounts of the Municipal and Town Committees other than Rangoon, and illustrates the progressive deterioration in the financial administration of the funds :—

Classification.		1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
A	Satisfactory ...	13	23	16	18	24	2	1	1
	Fairly satisfactory ...	16	19	36	34	18	20	7	2
B	Unsatisfactory ...	37	24	23	23	29	52	29	51
	Very unsatisfactory ...	11	8	5	5	5	12	16	11
	Total ...	77	74	80	80	76	86	53	65
Percentage of B to Total		35·06	43·24	35·00	35·00	44·74	74·42	84·90	95·38

The elective system with non-official presidents was introduced at the end of 1920-21. In some cases a fund was audited more than once during a year and each inspection has been counted separately except in 1926-27 when from March 1926 January 1927 a monthly audit of the Mandalay accounts was kept ; this was counted as one only, although each examination was classified as unsatisfactory.

Interference by the Local Government, etc.

Appeals are laid from time to time before Divisional Commissioners or the Local Government against orders of Municipal or Town Committees, and the principle followed throughout has been to secure that the proceedings of Committees should be in conformity with the law. Occasionally action has had to be taken by Deputy Commissioners or Commissioners in virtue of their power to forbid the execution of an order of a Committee ; for instance, orders removing employees from their posts have been suspended in cases where the prescribed procedure had not been followed, and execution of an order extending the limits within which a bazaar lessee could collect tolls was prohibited. In one case the Local Government had to interfere where a Municipal Committee declined either to appoint a Health Officer or to co-opt the Civil Surgeon, and in another case orders were passed requiring a Committee to pay within a certain period the amount due from his Provident Fund to a late employee, a duty in which they had defaulted. After enquiry by a Special Officer the President of a Municipal Committee was removed " while the Committee as a whole was considered to have been markedly apathetic in the discharge of its functions." The practice of applying to Government rather than to local bodies for the redress of grievances in matters with which those local bodies deal, has not died out and the Annual Review in 1925-26 remarks " There is still however a tendency to expect Government to remove every grievance and it is therefore necessary to emphasize that in those matters the remedy lies in the hands of the tax-payers themselves, who should use the power of their votes to return to office men with a strong sense of public duty." Memorials, for instance, have been received protesting against the preparation by Committee of a Water-supply Scheme or against the imposition of a lighting tax, while a petition from the inhabitants of a certain quarter of a town to the effect that its interests had been neglected wilfully by the Committee was found on personal inspection by the Hon'ble Minister to be groundless.

Outside interests of Committees.

There is nothing to show that Municipal and Town Committees have wilfully trespassed outside their sphere of action or that they have, as local bodies, taken a part in politics. Factional quarrels among members have undoubtedly occurred to the detriment of the administration but they would appear to have been due to personal and private animosities, rather than to the intrusion of party politics into local administration. The degree to which these local bodies seek assistance and advice in the performance of their duties varies with their personnel. Some Committees are reported to be willing to ask for and consider advice, while others, on the other hand, purposely delay and default in action definitely required of them.

Influence of Legislative Council. (*a*) Legislation.

The interest evinced by the Legislative Council in Urban Administration has not been great. In 1923 an Act was passed extending the existing facilities for the investment and custody of the funds of local bodies

with Co-operative Banks. By Act IV of 1927, the City of Rangoon Municipal Act, 1922, and the Burma Courts Act, 1922, were amended to make the local limits of the original civil jurisdiction of the High Court co-terminous with the City of Rangoon. The Burma Municipal Bill, 1927, to replace the existing Burma Municipal Act, is still pending before the Council. A private Bill, to amend the City of Rangoon Municipal Act, 1922, by placing the Veterinary Department of the Rangoon Corporation under the Health Officer, was passed as Act I of 1924.

(*b*) Resolutions.

Four Resolutions affecting urban administration have been brought forward. The first was amended to recommend the extension of facilities for the investment of the funds of local bodies with Co-operative Banks, and was carried in that form. A motion that Municipal Reports should be published in Burmese was withdrawn after discussion as was also one for the appointment of a Committee to examine the Burma Municipal Act and the rules thereunder. A fourth, that instructions should be issued to Government officers not to interfere unnecessarily in the internal administration of local bodies was lost.

(*c*) Questions.

Forty-six questions were moved on Municipal matters, of which five dealt with the administration and the financial position of a certain committee, and two with its delay in providing a proper water-supply ; four asked for information regarding the qualifications for membership of certain committees, four regarding nominations to two bodies, and two regarding amendments to the Municipal franchise and the classification of the Parsi community ; nine raised the question of the constitution of a certain Municipal Committee and the alleged inadequacy of the Burmese representation thereon and three that of the slaughter of cattle in Municipalities for food ; four were moved regarding alleged irregularities of elections, the declaration of certain elections as void and the appointment of a President of a Municipal Committee as Commissioner to try an Election Petition, and three regarding control or interference by Divisional Commissioners.

APPENDICES.

APPENDIX I.

TABLE A.—*Constitution of Municipalities in Burma (other than the Rangoon Corporation).*

Year.	Number of Municipalities.	Population within municipal limits.	Particulars as to chairman.				Number of members of Committee.									Total number of meetings held including those specified under heads (18) and (19).	Number of meetings out of the total under head (17) which proved abortive for want of a quorum.	Number of meetings out of the total under head (17) which were adjourned.
			Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Co-opted.	Total.	Officials.	Non-officials.	Europeans.	Burmans, Indians, etc.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1917-18 ...	44	694,264	...	41	...	3	178	289	95	...	562	199	363	116	446	844	3	20
1918-19 ...	44	694,169	...	40	3	1	176	290	97	...	563	192	371	110	453	869	6	12
1919-20 ...	46	706,029	4	39	2	1	172	295	122	...	589	192	397	105	484	916	6	9
1920-21 ...	47	740,972	6	37	2	2	172	306	119	...	597	187	410	105	492	1,024	14	13
1921-22 ...	47	738,738	36	8	...	3	30	81	473	55	639	69	570	64	575	1,043	15	25
1922-23 ...	51	769,690	48	1	...	2	6	62	551	78	697	62	635	56	641	1,281	17	53

1923-24	...	56	806,794	53	...	...	3	6	80	598	86	770	69	701	64	706	1,371	26	43
1924-25	...	57	814,132	54	1	...	2	6	92	603	87	788	75	713	68	720	1,462	44	69
1925-26	...	57	814,132	56	...	...	1	3	83	619	88	793	71	722	63	730	1,516	32	52
1926-27	...	57	814,132	56	...	...	1	3	79	636	89	807	74	733	59	748	1,497	66	54

APPENDIX I—*contd.*

TABLE B.—*Constitution of the* $\frac{\textit{Rangoon Municipality}}{\textit{Rangoon Corporation}}$.

Year.	Act under which constituted.	Population within Municipal limits.	Particulars as to Chairman.		Number of members of Committee / Corporation							Europeans.	Burmans, Indians, etc.	Total number of meetings held including those specified under heads (16) and (17).	Number of meetings out of the total under head (15) which proved abortive for want of a quorum.	Number of meetings out of the total under head (15) which were adjourned.
			Elected non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Co-opted.	Total.	Officials.	Non-officials.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1917-18 ...	Burma Municipal Act, 1898 (Burma Act III of 1898).	284,935	...	1	1	6	18	...	25	2	23	11	14	15	...	...
1918-19 ...		284,935	...	1	1	6	18	...	25	2	23	12	13	13	...	...
1919-20 ...		284,935	...	1	1	6	18	...	25	2	23	12	13	17	...	...
1920-21 ...		284,935	...	1	1	6	18	...	25	2	23	12	13	18	...	1
1921-22 ...		338,065	...	1	1	6	18	...	25	2	23	12	13	15	...	...
1922-23 ...	City of Rangoon Municipal Act, 1922 (Burma Act VI of 1922).	335,491 (Revised figure).	1	1*	1*	6* 5	18* 29	...	25* 34	2* 1	23* 33	12	13* 22	16	...	...
1923-24 ...		335,491	1	...	...	5	29	...	34	...	34	13	21	24	...	5
1924-25 ...		335,491	1	...	...	5	29	...	34	...	34	13	21	16	...	2
1925-26 ...		335,491	1	...	...	5	29	...	34	2	32	11	23	17	...	2
1926-27 ...		335,491	1	...	...	5	29	...	34	2	32	11	23	16	...	2

* Until the new Act came into force.

APPENDIX I—*contd.*

TABLE C.—*Constitution of Town Committees in Notified Areas in Burma excluding the Shan States.*

Year (1st April).	Number of Notified Areas.	Population.	Number of official members.	Number of non-official members.	Number of elected members.	Number of members appointed by the Commissioner.	Number of members co-opted.	Total number of members.	Number of official Presidents.	Number of non-official Presidents.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1918 ...	18	111,356	59	85	...	144	...	144	18	.
1919 ...	18	111.356	59	93	...	152	...	152	18	...
1920 ...	16	108,938	50	80	...	130	...	130	16	...
1921 ...	17	106,895	54	82	...	136	...	136	17	...
1922 ...	19	112,740	60	98	...	158	...	158	19	...
1923 ...	18	96,024	58	96	...	154	...	154	18	...
1924 ...	12	55,026	35	70	21	82	2	105	11	1
1925 ...	11	48,026	35	62	20	75	2	97	10	1
1926 ...	15	69,776	48	96	20	122	2	144	14	1
1927 ...	15	69,776	48	96	20	120	4	144	14	1

APPENDIX

TABLE D.—*Constitution of Municipalities and Notified Areas*

Name of Municipality or Notified Area. (1)	Burmese.		Mohamedans.		Hindus.		Europeans.	
	Population. (2)	Qualified voters. (3)	Population. (4)	Qualified voters. (5)	Population. (6)	Qualified voters. (7)	Population. (8)	Qualified voters. (9)
PEGU DIVISION.								
1. Syriam	4,054	449	2,931	172	1,099	149	659	152
2. Nattalin	4,081	499	299	14	398	15	...	...
3. Shwedaung	7,512	1,106	320	21	104	15	...	...
4. Minhla	2,785	275	315	27	723	25	...	...
TENASSERIM DIVISION.								
5. Shwegyin	3,957	674	838	129	377	28	6	6
6. Pyu	4,630	896	698	184	820	133	...	...
IRRAWADDY DIVISION.								
7. Kyangin	6,357	824	262	57	283	86	3	...
8. Ngathainggyaung ...	4,066	935	380	81	201	80	1	1
9. Danubyu	3,842	342	376	167	467	3	...	...
10. Maulamyainggyun (Notified Area).	4,665	965	554	63	669	68	3	...
MANDALAY DIVISION.								
11. Kyaukse	4,402	1,057	414	27	324	132	16	8
12. Myingyan	15,830	2,130	676	80	1,206	30	13	1
13. Maymyo	4,350	1,444	2,800	935	4,355	389	2,193	1,721
14. Nyaungu (Notified Area).	6,705	1,191	160	31	121	27	...	...
MAGWE DIVISION.								
15. Taungdwingyi ...	5,670	564	122	13	155	13	...	...
16. Salin	5,916	1,248	91	20	70	23	2	2
17. Yenangyaung ...	8,317	1,407	633	138	588	110	47	24
18. Magwe	7,726	1,438	590	95	461	74	28	9
19. Pakôkku	18,450	2,979	189	167	179	164	15	15
SAGAING DIVISION.								
20. Bhamo	3,252	538	855	179	454	105	262	41
ARAKAN DIVISION.								
21. Kyaukpyu	2,780	233	771	88	263	28	24	3

NOTE.—The figures relate to the 1924 elections except at

I—*contd.*

with Elective System not based on Communal Representation.

Karens.		Chinese.		Special Classes (others).		Total.		Total number of elective seats on the Committee.	Number of seats won by						
Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.		Burmans.	Mohamedans.	Hindus.	Europeans.	Karens.	Chinese.	Special Classes.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
...	...	139	36	314	22	9,196	980	9	2	1	1	4	...	1	...
...	...	79	9	41	2	4,898	539	7	7	...	...	...	...	...	...
...	...	94	36	...	...	4,061	355	11	11	...	...	...	...	...	...
...	...	193	28	...	...	8,030	1,178	7	7	...	...	...	...	...	...
161	22	164	21	...	...	5,503	880	7	6	...	...	1	...	...	...
...	...	303	70	...	...	6,451	1,283	9	9	...	...	...	...	...	...
43	...	47	12	3	...	6,998	979	11	11	...	...	...	...	...	...
...	...	145	49	...	...	4,793	1,149	8	8	...	...	...	...	...	...
...	...	...	...	175	...	4,860	557	12	10	1	...	...	...	1	...
...	...	224	80	...	...	6,115	1,176	5	5	...	...	...	...	...	...
3	2	48	20	3	3	5,210	1,349	8	8	...	...	...	...	...	...
...	...	363	104	...	...	18,048	2,345	10	10	...	...	...	...	...	...
...	...	78	25	...	...	13,776	4,514	10	4	2	1	3	...	...	...
...	...	43	13	5	...	7,094	1,262	6	6	...	...	...	...	...	...
...	...	151	17	...	...	6,098	607	12	12	...	...	...	...	...	...
11	3	61	16	...	...	6,151	1,312	10	10	...	...	...	...	...	...
...	...	144	48	229	13	9,958	1,830	13	13	...	...	...	...	...	...
5	1	204	35	60	12	9,074	1,664	10	10	...	...	...	...	...	...
...	...	179	164	25	25	19,037	3,514	16	15	...	1	...	...	...	...
...	...	149	161	668	2	5,940	1,026	8	8	...	...	...	...	...	...
...	...	46	7	...	...	3,884	359	9	8	1	...	...	...	...	...

Maulamyainggyun (1927), Bhamo (1926), and Kyaukpyu (1925).

APPENDIX

TABLE E.—*Statement showing Municipalities and Notified*

Name of Municipality or Notified Area.	Burmese.		Mahomedans		Hindus.		Europeans.		Karens.	
	Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ARAKAN DIVISION.										
1. Akyab ...	12,149	2,759	5,709	867	4,755	652	354	70	...	...
2. Sandoway ...	1,960	204	1,028	190	217	12	338	2	145	3
3. Minbya (Notified Area). (*a*)	No figures available for columns (2 to 15)						...	...	...	...
PEGU DIVISION.										
4. Insein ...	6,739	385	1,338	106	4,441	331	1,656 (*b*)	111	...	...
5. Thôngwa ...	6,249	768	299	100	548	54	...	...	2	1
6. Thônzè ...	5,514	580	343	20	106	13	...	...	80	...
7. Letpadan ...	7,617	814	738	71	1,105	89	65	9	107	13
8 Gobingauk ...	6,138	1,815	391	82	394	26	23	4	52	12
9. Zigôn ...	5,453	356	458	26	853	17	...	...	...	...
10. Pegu ...	14,508	262	1,282	57	3,030	53	30	...	62	...
11. Nyaunglebin	4,878	569	582	127	1,204	129	18	8	110	32
12. Prome ...	18,699	1,484	1,406	114	2,873	103	77	28	4	...
13. Paungdè ...	12,017	1,227	628	100	1,015	63	9	3	3	...
IRRAWADDY DIVISION.										
14. Bassein ...	13,611	2,230	3,581	747	3,017	523	324	102	979	159
15. Henzada ...	14,192	1,281	759	82	1,807	164	52	36	641	51
16. Myanaung ...	6,502	718	795	135	338	26	...	...	61	6
17. Myaungmya	4,921	785	1,109	301	304	89	...	...	197	53
18. Wakèma ...	4,776	739	1,104	164	151	44	...	...	55	...
19. Ma-ubin ...	4 812	654	899	120	641	108	18	12	309	36
20. Yandoon ...	5,549	1,168	539	162	508	117	9	4	105	2
21. Pyapôn ...	5,045	797	505	398	1,097	480	...	...	267	58
22. Kyaiklat ...	6,868	925	1,024	50	916	73	176	2	(*c*)	3
23. Kyônpyaw ...	5,774	1,289	420	151	274	8	3	...	70	...

NOTE 1.—The figures relate to the elections of 1924 except at Mandalay (1926) and Minbya (1927).

2.—The term "Burmese" in columns (2), (3) and (19) includes Arakanese, Shans, and other Non-Indian races for whose representation separate provision has not been made.

* For all Indians.

(*a*) 1927 election.

I—*contd.*

Areas with Elective System based on Communal Representation.

Chinese.		Special Classes (others).		Total.		Total number of elective seats on Committee.	Number of seats reserved for						
Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.		Burmese.	Mahomedans.	Hindus and other Indians	Europeans.	Karens.	Chinese.	Special Classes.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
397	82	73	...	23,437	4,430	17	10	4	2	1	...	...	...
52	16	22	...	3,762	427	11	6	4	1	...	...	...	...
...	...	...	...	2,323	491	5	4	1	...	...	...	...	...
130	...	...	...	14,304	935	10	4	1	3	2	...	...	...
362	82	7	3	8,153	1,008	11	8	1	1	...	...	1	...
106	21	1	...	6,523	634	13	10	1	1	...	...	1	...
259	33	10	3	9,901	1,032	13	10	1	1	...	...	1	...
430	74	*224	40	7,852	2,053	10	8	1*	...	...	...	1	...
151	33	1	...	6,916	432	10	8	1	1	...	...	...	...
399	36	...	...	19,311	408	13	8	1	2	1	...	1	...
215	105	...	...	7,496	970	10	8	1	1	...	...	...	...
921	15	32	...	26,067	1,744	16	12	1	1	1	...	1	...
316	143	...	...	14,154	1,536	14	12	1	1	...	...	...	...
1,966	405	27	6	23,505	4,172	19	11	2	2	1	1	1	1†
433	80	...	...	17,884	1,641	16	12	1	1	1	...	1	...
97	9	...	...	7,793	894	11	9	1	1	...	...	...	...
380	109	...	...	6,280	1,337	1	8	3*	...	...	...	1	...
362	77	...	...	6,448	1,024	12	9	1	1	...	...	1	...
250	66	50	...	6,979	996	10	7	1	2	...	...	...	...
295	62	5	2	7,010	1,517	12	10	1	1	...	...	...	...
745	309	...	...	7,659	2,043	11	9	2*	...	...	...	...	...
(c)	29	240	...	9,224	1,082	11	9	1	1	...	...	...	...
116	94	234	...	6,884	1,542	11	9	1*	...	...	...	1	...

3.—The term "Hindus and other Indians" in column (21) includes Hindus and other Indian races for whose representation separate provision has not been made.

4.—The term "Europeans" in column (22) includes European British subjects, Jews, Anglo-Indians and Parsis.

† For the Bassein Trades Association.

(*b*) Under Europeans were included all Christians.

APPENDIX

TABLE E.—*Statement showing Municipalities and Notified*

Name of Municipality or Notified Area.	Burmes.		Mahomedans		Hindus.		Europeans		Karens.	
	Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.	Population	Qualified voters.	Population.	Qualified voters.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TENASSERIM DIVISION.										
24. Toungoo ...	10,575	1,494	2,792	191	3,474	121	1,426	77	445	33
25. Kyaikto ...	4,998	693	753	96	1,190	134	19	3	...	...
26. Thatôn ...	9,597	1,595	1,395	22	1,433	156	15	15	466	50
27. Moulmein ...	28,259	3,758	10,856	1,825	17,556	2,948	3,026	237	..	...
28. Tavoy ...	25,128	1,835	623	192	30	99	118	53	123	14
29. Mergui ...	12,195	1,580	3,015	355	1,611	24	149	30	52	3
30. Kawkareik (Notified Area).	4,647	303	1,251	171	475	47	(c)	2	(c)	202
MANDALAY DIVISION.										
31. Yamèthin ...	4,270	631	2,074	437	716	78	265	...	...	...
32. Pyinmana ...	10,519	1,685	2,326	432	1,629	265	55	21	92	25
33. Meiktila ...	3,780	815	1,062	223	570	123	56	13	12	2
34. Mandalay (d)	104,615	(c)	15,081	(c)	9,353	(c)	1,183	c)	...	...
35. Pyawbwe (Notified Area)	3,850	597	382	115	315	42	29	1	3	1
MAGWE DIVISION										
36. Thayetmyo ...	7,376	1,460	937	289	864	183	...	...	...	...
37. Allanmyo-Ywataung.	10,108	761	559	77	408	16	1	1	...	...
38. Minbu ...	5,328	862	200	54	183	72	6	6	2	2
SAGAING DIVISION.										
39. Shwebo ...	5,188	1,761	661	477	508	360	23	8	6	4
40. Sagaing ...	9,828	1,460	965	152	781	189	54	19	26	5
41. Monywa ...	7,237	916	757	53	879	67	17	9	48	...

NOTE 1.—The figures to the elections of 1924 except at Mandalay (1926) and Minbya (1927).

2.—The term "Burmese" in columns (2), (3) and (19) includes Arakanese, Shans and other Non-Indian races for whose representation separate provision has not been made.

‡ For the Chamber of Mines, Tavoy.

(c) Figure not available.

I—*concld.*

Areas with Elective System based on Communal Representation.

Chinese.		Special Classes (others).		Total.		Total number of elective seats on Committee.	Number of seats reserved for						
Population.	Qualified voters.	Population.	Qualified voters.	Population.	Qualified voters.		Burmese.	Mahomedans.	Hindus and other Indians	Europeans.	Karens.	Chinese.	Special Classes.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
582	104	38	...	19,332	2,020	16	11	1	1	2	...	1	...
208	56	...	...	7,168	982	9	6	1	1	...	...	1	...
1,108	146	3	3	14,017	2,193	11	7	1	1	...	1	1	...
1,469	171	135	...	61,3 1	8,939	22	8	4	4	4	...	2	...
1,189	210	11	2	27,495	2,395	11	8	1*	...	...	...	1	1‡
1,415	307	231	29	18,668	2,3 8	11	7	1	1	1	...	1	...
(c)	58	214	(c)	6,587	783	8	6	1*	...	...	...	1	...
59	34	20	...	8,869	1,178	10	6	2	1	...	...	...	1§
519	74	39	11	15,2 9	2,513	13	10	2	1	...	...	...	...
166	32	21	2	5,667	1,210	10	8	1	1	...	...	...	...
1,628	(c)	3,727	(c)	1,34,839	28,057	26	18	3	2	2	...	1	...
125	29	...	...	4,704	785	11	7	2	1	...	...	1	...
216	26	168	...	10,768	1,958	12	10	1	1	...	...	...	...
31	8	2	1	11,109	864	14	12	1	1	...	...	...	...
53	49	...	...	5,403	1,045	12	11	1*	...	...	...	...	...
119	56	...	...	6,553	2,666	12	9	1	1	1	...	...	...
49	19	34	...	11,737	1,844	11	9	1	1	...	...	...	...
87	31	200	2	9,225	1,078	12	9	1	1	1	...	...	...

3.—The term "Hindus and other Indians" in column (21) includes Hindus and other Indian races for whose representation separate provision has not been made.

4.—The term "Europeans" in column (22) includes European British subjects, Jews, Anglo-Indians and Parsis.

§ For the employees of the Burma Railways, Ltd.

(*d*) 1926 election.

APPENDIX II.

TABLE A.—*Receipts of Municipalities (other than Rangoon).* [Figures in lakhs of rupees.]

Head.	1917-18.	1918-19.	1919-20.	1920-21.	Average 1917-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average 1921-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Opening balance	16·82	16·80	23·04	22·05	19·68	27·54	19·62	26·39	23·28	24·97	25·91	24·62
Municipal rates and taxes	18·73	19·99	20·15	21·11	19·99	21·98	22·44	25·15	30·03	30·91	31·66	27·03
Realization under Special Acts* ...	·59	·67	·71	·73	·67	·78	·90	1·01	1·10	1·18	1·35	1·05
Revenue derived from Municipal property and powers apart from taxation.	19·92	20·86	23·29	25·50	[22·39	25·13	27·35	29·35	29·72	31·56	31·78	29·15
Grants and contributions for general and special purposes.	4·42	8·45	3·17	5·33	5·35	5·12	6·76	3·30	4·65	5·60	8·87	5·72
Miscellaneous	·58	·61	·45	·54	·54	·68	1·07	1·34	2·65	·89	·91	1·26
Total income, excluding opening balance.	44·24	50·57	47·76	53·26	48·96	53·71	58·51	60·14	68·15	70·14	74·58	64·20
Extraordinary and Debt ...	2·54	1·93	3·52	9·89	4·48	4·30	7·85	3·11	2·62	2·77	6·59	4·54
Total Receipts excluding opening balance.	46·78	52·55	52·09	63·15	53·64	58·01	66·36	63·25	71·54	72·91	81·17	68·87
Total Receipts including opening balance.	63·60	69·35	75·13	85·20	73·32	85·55	85·98	89·64	94·82	97·88	107·08	93·49
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Incidence of taxation per head of population.	2 11 2	2 14 1	2 13 8	2 13 7	2 13 1	2 15 7	2 14 8	3 1 11	3 11 1	3 12 9	3 14 2	3 6 4
Incidence of income per head of population.	6 6 0	7 4 7	6 12 3	7 3 0	6 14 5	7 4 4	8 9 11	7 7 3	8 6 1	8 9 10	9 0 6	8 3 8
Number of Municipalities ...	44	44	46	47	...	47	51	56	57	57	57	...
Population within Municipal limits	694,264	694,169	706,029	740,972	...	738,738	769,690	806,794	814,132	814,132	814,132	...

* This includes receipts and fees from cattle pounds, hackney-carriages, and licenses for sale of drugs, for motor-cars and for storage of petroleum.

APPENDIX II—*contd.*

MUNICIPALITIES OTHER THAN RANGOON.

TABLE B.—*Detailed Statement of Principal Heads under Receipts.* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20	1920-21.	Average 1917-21.	1921-22.	1922-23	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1921-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(1) MUNICIPAL RATES AND TAXES—												
(*a*) Taxes on houses and lands	7·83	8·16	8·14	8·88	8·25	9·32	8·56	9·93	13·63	12·54	13·07	11·17
(*b*) Taxes on animals and vehicles.	·79	·80	·82	·83	·81	·87	1·00	·98	·89	1·15	1·22	1·03
(*c*) Tolls on roads and ferries	2·62	2·93	3·24	3·30	3·02	3·02	3·73	3·93	4·01	4·16	4·26	3·90
(*d*) Water-rate	1·68	1·81	1·86	1·81	1·79	1·94	2·15	2·37	2·45	2·79	2·86	2·43
(*e*) Lighting-rate ...	1·93	1·99	1·98	2·12	2·00	2·32	2·39	2·43	3·31	4·08	3·95	3·08
(*f*) Conservancy	3·88	4·30	4·11	4·17	4·11	4·28	4·57	5·48	5·55	5·89	6·26	5·34
(2) REVENUE FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—												
(*a*) Rent from lands, houses, dak-bungalows, etc.	·30	·31	·36	1·71	·67	·43	·45	·48	·47	·56	·56	·49
(*b*) Conservancy receipts ...	·28	·32	·29	·30	·30	·28	·33	·32	·32	·35	·36	·33

APPENDIX II—*contd.*

MUNICIPALITIES OTHER THAN RANGOON—*concld.*

TABLE B.—*Detailed Statement of Principal Heads under Receipts*—concld. [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	919-20.	1920-21.	Average. 1917-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average. 1921-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(c) Fees and revenue from markets and slaughter-houses.	16·56	17·32	18 72	18·98	17·89	19·98	21·53	22·96	23·57	24·97	24·70	22·95
(d) Pawnshop license fees ...	·88	97	·58	1·94	1·09	1·96	2·33	2·75	2·83	3·38	3·90	2·86
(e) Fines under Municipal and other Acts.	·43	·48	·52	·53	·49	·48	·48	·52	·60	·64	·59	·55
(3) GRANTS AND CONTRIBUTIONS—												
(a) *For General purposes*—												
(i) From Government ...	2·99	5·59	·80	2·47	2·96	·88	3·32	1·46	2·17	1·89	4·85	2·43
(ii) From Local funds ...	·20	·11	·27	·19	·19	·30	·07	·07	·39	·08	·98	·31
(iii) From other sources ...	·04	·01	·03	·16	·06	·02	·03	·37	·45	·24	·01	·19
(b) *For Educational purposes*—												
(i) From Government ...	·09	1·09	·83	·93	·71	1·47	·89	1·11	·96	3·05	2·59	1·68
(ii) From Local funds ...	·06	·03	·02	·04	·04	·18	·10	·01	·02	·23	·12	·11
(iii) From other sources ...	...	...	·01	...	...	...	·02	...	...	...	·01	...
(c) *For Medical purposes*—												
(i) From Government ...	39	1·10	·50	·71	·67	1·15	1·07	·12	·65	·06	·24	·55
(ii) From Local funds ...	·62	·59	·59	·68	·61	·76	·87	·13	·01	·05	·06	·31
(iii) From other sources ...	·03	·04	·11	·20	·09	·37	·37	·02	...	...	...	·13

APPENDIX II—*contd.*

TABLE C.—*Receipts of Rangoon Corporation.* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23	Average, 1917-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1923-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Opening balance	1·63	1·91	2 16	8·07	24·46	13·07	8·55	8·37	48·79	19·00	29·91	26·52
Municipal rates and taxes ...	34·23	34·56	35·85	38·38	40·62	43·50	37·86	48·58	49·71	56·89	59·35	52·63
Realization under Special Acts * ...	·52	·50	·64	·84	·68	·73	·65	·84	·98	·97	1·04	·96
Revenue derived from Municipal property and powers apart from taxation.	10·66	12·84	13·70	14·95	15·93	17·04	14·19	17·86	19·64	20·19	21·39	19·77
Grants and contributions for general and special purposes.	·49	·49	4 01	3·19	·59	·59	1·56	·59	·59	·59	·59	·59
Miscellaneous †	·42	·53	·66	28·29	1·75	1·44	5·51	1·23	2·96	1·96	3·47	2·40
Total Income, excluding opening balance.	46·31	48·92	54 87	85·64	59·56	63 30	59·77	69·09	73·87	80·59	85·84	77·35
Extraordinary and Debt ‡ ...	4·16	3·75	4·23	13·76	35·52	17·21	13·10	63·92	20·26	63·05	61·50	52·18
Total Receipts excluding opening balance.	50·48	52·67	59·10	99·40	95·08	80·50	72·85	133·01	94·13	143·64	147·24	129·50
Total Receipts including opening balance.	48·86	54·58	61·26	107·47	119·54	93·57	80·88	141·38	142·92	162·64	177·25	156·05
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Incidence of taxation per head of population.	12 0 3	12 2 1	12 9 3	13 7 6	12 0 3	12 13 11	12 8 2	14 7 8	14 13 1	16 15 4	17 11 0	15 15 9
Incidence of income per head of population.	16 4 2	17 2 1	19 4 1	30 0 11	17 9 11	18 11 7	19 13 5	20 9 6	22 0 3	24 0 4	25 9 4	23 0 10
Population within Municipal limits	284,935	284,925	284,935	284,935	338,065	335,491 (Revised figure).	...	335,491	335,491	335,491	335,491	...

* This includes receipts and fees from cattle-pounds, hackney carriages, and license fees for sale of drugs, for motor-cars and for storage of petroleum.

† This includes also recoveries on account of services rendered to private individuals.

‡ This includes loans and advances.

APPENDIX II—*contd.*

RANGOON CORPORATION.

TABLE D.—*Detailed Statement of Principal Heads under Receipts.* [Figures in lakhs of rupees.]

Heads. (1)	1917-18. (2)	1918-19. (3)	1919-20. (4)	1920-21. (5)	1921-22. (6)	1922-23. (7)	Average 1917-23. (8)	1923-24 (9)	1924-25. (10)	1925-26. (11)	1926-27. (12)	Average 1923-27. (13)
1. MUNICPAL RATES AND TAXES.												
(*a*) Tax on houses and lands ...	11·34	11·50	11·91	12·66	13·43	14·40	12·54	15·99	16·59	19·47	20·38	18·11
(*b*) Tax on animals and vehicles ...	·49	·35	·38	·41	·45	·42	·42	·56	·52	·74	·76	·64
(*c*) Water rate	8·55	8·65	8·99	9·69	10·15	10·93	9·49	12·22	12·52	13·69	14·21	13·16
(*d*) Lighting rate	2·28	2·32	2·40	2·57	2·74	2·93	2·54	3·18	3·34	3·96	3·99	3·64
(*e*) Conservancy	11·52	11·68	12·12	12·99	13·78	14·82	12·82	16·49	16·74	19·02	20·02	18·07
2. REVENUE FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.												
(*a*) Rent of land, houses, dak bungalows, etc.	1·47	2·28	2·50	2·54	2·88	2·93	2·43	3·43	2·93	3·51	3·70	3·39
(*b*) Sale proceeds of land and produce of land, etc.	·09	·09	·09	·10	·10	·06	·09	·07	·03	·07	·62	·20
(*c*) Conservancy receipts ...	·10	·13	·26	·17	·18	·35	·20	·15	·47	·33	·16	·28
(*d*) Fees and revenue from markets and slaughterhouses.	4·46	4·68	5·06	5·25	5·24	5·69	5·06	5·91	6·36	6·27	5·95	6·12
(*e*) Fees and revenue from tramways	·38	·38	·38	·38	·39	·39	·38	·39	·40	·40	·40	·40

(*f*) Fees for hack cart and hand cart licences.	·50	·52	·63	·67	·76	·75	·64	·74	·72	·67	·59	·68
(*g*) Pawnshop license fees ...	1·18	1·74	1·59	2·27	2·51	2·99	2·05	3·52	3·70	4·45	4·16	3·96
(*h*) Water fund receipts ...	·39	·57	·63	·74	·85	·75	·65	·87	1·03	·72	·64	·81
(*i*) Night conservancy receipts ...	·06	·04	·05	·06	·04	·04	·05	.03	·04	·04	·03	·03
(*j*) Miscellaneous	·17	·15	·16	·17	·18	·18	·17	·19	·19	·19	·21	·19
(*k*) Fines under Municipal and other Acts.	·30	·31	·38	·41	·44	·44	·38	·40	·42	·55	·56	·48
(*l*) Interest on investments for general purposes, *i.e.*, Sinking fund for loans.	1·54	1·94	1·99	2·19	2·34	2·49	2·08	2·15	3·46	2·96	3·16	2·91
(*m*) Premium on loans ...	...	...	...	...	...	...	...	...	...	...	1·16	·29
3. GRANTS AND CONTRIBUTIONS.												
(*a*) For general purposes—												
(i) From Government ...	·35	·35	3·88	3·05	·05	·05	1·20	·05	·05	·05	·05	·05
(ii) From Local Funds ...	·10	·10	·10	·10	·10	·10	·10	·10	10	10	·10	·10
(iii) From other sources ...	...	...	...	...	...	...	...	...	...	...	...	...
(*b*) For educational purposes—												
(i) From Government ...	...	...	...	...	...	...	...	...	. .	...	...	...
(ii) From Local Funds ...	...	...	...	...	...	...	...	...	...	...	...	...
(iii) From other sources ...	...	...	...	...	...	...	...	...	...	...	...	...
(*c*) For medical purposes—												
(i) From Government ...	·04	·04	·04	·04	·44	·44	·17	·44	·44	·44	·44	·44
(ii) From Local Funds ...	...	...	...	...	...	...	...	...	...	...	...	...
(iii) From other sources ...	...	...	...	...	...	...	...	...	...	...	...	...

APPENDIX II—*concld.*

TABLE E.—*Receipts of Notified Areas in Burma (excluding those in the Shan States).* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	Average 1917-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average 1921-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Opening balance	2·99	4·10	2·55	3·23	3·22	3·80	3·25	1·43	1·19	1·82	2·41	2·31
Income from taxes	2·55	2·86	2·60	2·86	2·71	2·89	2·61	·96	·97	1·11	1·27	1·63
Income from other sources ...	5·40	5·66	5·15	5·48	5·41	5·69	5·60	2·37	2·46	2·94	2·75	3·63
Total income excluding opening balance.	7·95	8·37	7·76	8·34	8·09	8·58	8·21	3·33	3·42	3·86	4·02	5·23
Extraordinary income ...	·98	·23	·19	·21	·40	1·04	23	·10	·10	·05	·07	·26
Total receipts excluding opening balance.	8·93	8·60	7·96	8·54	8·50	9·63	8·45	3·42	3·52	3·90	4·09	5·63
Total receipts including opening balance.	11·93	12·70	10·54	11·82	11·74	13·44	11·71	4·86	4·71	5·72	6·50	7·82
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Incidence of taxation per head of population.	2 4 6	2 9 2	2 9 7	2 11 2	2 8 6	2 10 0	2 13 2	1 11 11	1 15 8	1 9 4	1 13 1	2 1 6
Incidence of income per head of population.	7 2 2	7 8 7	7 12 1	7 13 10	7 9 2	7 12 9	8 14 9	6 0 10	6 15 8	6 4 6	5 12 1	6 15 5
Number of Notified Areas ...	18	18	17	17	...	18	17	12	11	15	15	...
Population	111,356	111,356	100,651	105,952	...	110,141	91,735	55,026	48,575	69,776	69,776	...

APPENDIX III.

TABLE A.—*Expenditure of Municipalities (other than Rangoon)* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	Average, 1917-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1921-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
General Administration and collection charges.	3·63	4·33	4·24	4·66	4·21	8·98	6·04	7·16	6·91	7·25	7·94	7·38
Public Safety	2·94	3·05	3·44	3·93	3·34	4·36	4·59	5·09	6·03	6·07	6·39	5·42
Public Health and Convenience ...	31·58	30·35	37·12	39·30	34·59	42·06	39·36	39·75	37·24	39·35	36·17	38·98
Public Instruction	1·83	2·74	3·05	3·43	2·76	3·88	4·19	4·69	4·98	7·15	7·27	5·36
Contributions for general purposes*	·63	·68	·82	·64	·69	·73	·73	4·09	5·47	5·65	5·61	3·71
Miscellaneous †	1·38	1·44	1·66	1·46	1·48	1·86	1·78	1·56	4·16	2·00	1·95	2·21
Total Expenditure ...	41·99	42·59	50·32	53·43	47·08	61·87	56·69	62·33	64·78	67·46	65·32	63·07
Extraordinary and Debt ...	4·31	4·10	2·70	4·23	3·83	4·92	4·75	4·27	4·31	4·47	5·11	4·63
Total Disbursements ...	46·80	46·69	53·25	57·66	51·10	66·79	61·43	66·61	69·85	71·93	70·44	67·84
Closing Balance	16·80	22·66	21·89	27·54	22·22	18·76	24·54	23·04	24·97	25·96	36·64	25·65
GRAND TOTAL ...	63·60	69·35	75·13	85·20	73·32	85·55	85·98	89·64	94·82	97·88	107·08	93·49

* From 1923-24 this includes contributions under the Hospital Finance Scheme to the Hospital Committee.
† This includes payment of interest on loans, maintenance of lepers and pauper lunatics, burial of paupers, etc.

APPENDIX III—*contd.*

MUNICIPALITIES OTHER THAN RANGOON.

TABLE B.—*Detailed Statement of Principal Heads of Expenditure.* [Figures in lakhs of rupees.]

Heads. (1)	1917-18. (2)	1918-19. (3)	1919-20. (4)	1920-21. (5)	Average. 1917-21. (6)	1921-22. (7)	1922-23. (8)	1923-24. (9)	1924-25. (10)	1925-26. (11)	1926-27. (12)	Average. 1921-27. (13)
1. GENERAL ADMINISTRATION AND COLLECTION CHARGES.												
(*a*) Office establishment ...	2·45	2·62	2·76	3·16	2·75	3·48	4·36	5·58	4·94	5·08	5·29	4·79
(*b*) Collection of taxes and tolls ...	·74	·83	·86	·89	·83	·93	·99	·89	1·23	1·22	1·18	1·07
2. PUBLIC SAFETY.												
(*a*) Fire establishment, fire engines	·38	·38	·40	·42	·39	·47	·86	·60	1·13	·83	·86	·79
(*b*) Street lighting, establishment, lamps, etc.	2·56	2·67	3·03	3·52	2·94	3·89	3·73	4·49	4·90	5·24	5·52	4·63
3. PUBLIC HEALTH AND CONVENIENCE.												
(*a*) Water supply— (i) Capital outlay ...	·03	·03	1·16	1·10	·58	1·41	·96	·24	·28	1·90	·57	·89
(ii) Establishment, repairs, etc.	1·24	1·18	1·27	2·17	1·46	3·58	2·64	2·31	1·82	5·59	2·07	2·50
(*b*) Drainage— (i) Capital outlay ...	...	·16	·07	·06	·07	...	...	...	...	...	...	...

(ii) Establishment, repairs, etc.	·40	·31	·20	·37	·32	·31	·37	·53	·74	·67	·62	·54
(c) Conservancy	8·56	8·40	9·01	10·23	9·05	11·05	11·73	12·81	13·50	13·06	13·16	12·55
(d) Health Officers and Sanitary Inspectors.	·97	1·02	1·44	1·69	1·28	1·19	1·20	1·32	1·53	1·51	1·49	1·37
(e) Hospitals	7·52	6·78	7·44	9·75	7·87	10·25	6·50	5·92	1·34	·83	·69	4·75
(f) Plague charges	·23	·33	·35	·28	·30	·28	·32	·31	·34	·22	·22	·28
(g) Vaccination	·20	·24	·23	·27	·23	·27	·30	·32	·35	·38	·39	·33
(h) Other sanitary charges ...	·21	·27	·19	·29	·24	·44	·42	·44	·37	·45	·56	·44
(i) Markets and slaughter-houses ...	3·43	3·36	3·41	3·96	3·54	4·05	3·77	4·61	5·89	6·13	5·02	4·91
(j) Registration of births and deaths	·12	·11	·11	·14	·12	·19	·16	·19	·24	·25	·27	·21
(k) Public Works— (i) Establishment ...	1·94	2·02	2·10	2·49	2·13	2·31	2·73	3·01	2·99	3·33	3·44	2·96
(ii) Buildings	·13	·09	·23	·21	·16	·07	·06	·11	·14	·13	·18	·11
(iii) Roads	5·86	5·51	5·51	5·33	5·55	6·02	4·61	6·73	6·90	6·81	6·47	6·25
(iv) Miscellaneous ...	·90	·17	4·05	·51	1·40	·25	·21	·27	·36	·55	·39	·33
4. PUBLIC INSTRUCTION.												
(a) Schools and Colleges ...	·81	1·10	1·13	1·55	1·14	1·80	1·93	1·76	1·78	2·98	5·79	2·67
(b) Contributions	1·01	1·62	1·90	1·86	1·59	2·07	2·24	2·91	3·12	3·99	1·44	2·62

APPENDIX III—*contd.*

TABLE C.—*Expenditure of Rangoon Corporation.*

[Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	Average, 1917-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1923-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
General Administration and Collection Charges.	2·71	2·84	3·43	3·78	5·29	5·75	3·97	5·51	6·30	9·03	11·76	8·15
Public Safety	2·88	2·89	3·40	5·09	3·68	3·10	3·51	3·06	3·74	3·28	3·76	3·46
Public Health and Convenience ...	23·50	24·39	27·11	49·05	62·94	42·11	38·25	45·26	69·63	72·27	59·07	61·56
Public Instruction	·66	1·02	·98	1·31	2·13	2·11	1·37	2·01	2·86	2·88	3·48	2·81
Contributions for general purposes	·44	·45	·64	·84	2·28	2·20	1·14	2·33	2·28	2·46	2·58	2·41
Miscellaneous *	6·60	6·93	7·08	7·52	8·47	8·00	7·43	11·02	12·91	12·48	11·65	12·01
Total Expenditure ...	36·81	38·51	42·64	67·99	84·79	63·37	55·67	69·17	97·72	102·41	92·31	90·40
Extraordinary and Debt ...	10·44	13·91	10·55	15·02	21·68	21·94	15·54	23·43	26·20	30·32	28·04	26·99
Total Disbursements ...	46·95	52·43	53·19	83·01	106·47	85·21	71·21	92·59	123·92	132·73	120·35	117·40
Closing Balance	1·91	2·16	8·07	24·46	13·07	8·37	9·67	48·79	19·00	29·91	56·90	38·65

* Includes interest on loans, actual cost of work done for private individuals, maintenance of lepers, pauper lunatics, etc.

APPENDIX III—*contd.*

RANGOON CORPORATION.

TABLE D.—*Detailed Statement of Principal Heads of Expenditure.* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	Average, 1917-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1923-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. GENERAL ADMINISTRATION AND COLLECTION CHARGES.												
(*a*) Office establishment ...	1·56	1·59	2·15	2·15	2·38	3·05	2·14	2.97	3·42	4·07	4·22	3·67
(*b*) Capital outlay on office buildings	...	...	...	...	...	...	...	...	·40	1·71	3·81	1·48
(*c*) Collection of taxes	·99	1·02	1·15	1·21	2·79	2·58	1·64	2·38	2·35	2·68	2·66	2·51
(*d*) Pensions and gratuities ...	·01	·07	·01	·02	·04	·03	·03	·06	·08	·49	·29	·23
2. PUBLIC SAFETY.												
(*a*) Fire establishment, etc. ...	·75	·72	·89	2·96	1·52	·98	1·30	·88	1·52	1·01	1·14	1·13
(*b*) Street lighting establishment, lamps, etc.	2·13	2·18	2·51	2·13	2·16	2·12	2·20	2·18	2·22	2·27	2·62	2·32
3. PUBLIC HEALTH AND CONVENIENCE.												
(*a*) Water supply—												
(i) Capital outlay ...	·07	...	...	·07	1·87	1·25	·54	3·29	11·53	11·65	3·42	7·47
(ii) Establishment, repairs, etc.	3·14	3·48	4·56	5·22	17·95	9·60	7·32	7·14	8·18	7·85	7·31	7·62
(*b*) Drainage—												
(i) Capital outlay ...	·01	...	...	5·28	1·77	·41	1·24	·02	...	·23	·70	·23
(ii) Establishment, repairs, etc.	2·27	2·70	2·31	3·43	5·12	2·38	3·03	2·55	3·19	3·61	3·51	3·21
(*c*) Conservancy	7·71	7·59	8·41	9·98	10·88	10·81	9·23	11·20	11·18	12·99	14·29	12·41

APPENDIX III—*contd.*

RANGOON CORPORATION.

TABLE D.—*Detailed Statement of Principal Heads of Expenditure.* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23	Average 1917-23	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1923-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3. PUBLIC HEALTH AND CONVENIENCE—*concld.*												
(*d*) Sanitation charges ...	1·58	1·65	1·96	2·67	2·78	3·16	2·30	3·24	5·36	4·70	3·39	3·67
(*e*) Hospitals	·12	·12	·13	·48	·68	·86	·40	·99	1·30	1·68	1·28	1·32
(*f*) Vaccination	·22	·25	·31	·29	·35	·36	·30	·72	1·25	·89	·83	·92
(*g*) Markets and slaughter-houses	1·39	1·68	1·62	11·30	3·99	2·67	3·77	2·73	11·55	15·61	9·41	9·82
(*h*) Public gardens and arboriculture	·32	·36	·47	·37	·40	·61	·45	·64	·74	·64	·67	·67
(*i*) Veterinary charges ...	·51	·48	·50	·80	·87	·86	·67	·88	·86	·80	·78	·83
(*j*) Registration of vital statistics ...	·16	·17	·19	·22	·27	·28	·21	...	...	...	...	·05
(*k*) Public Works—												
(i) Establishment ...	2·11	2·14	2·38	3·56	4·26	3·81	3·04	3·56	3·70	3·79	4·02	3·77
(ii) Buildings	·11	·16	·06	·23	·08	·12	·12	·36	·76	...	·50	·40
(iii) Roads	3·13	2·95	3·45	5·47	11·53	4·94	5·25	7·60	11·67	7·54	8·64	8·86
4. PUBLIC INSTRUCTION.												
(*a*) Schools and Colleges ...	...	...	...	...	...	...	...	...	...	...	...	...
(*b*) Contributions	·66	1·02	·98	1·31	2·13	2·11	1·37	2·00	2·85	2·85	3·45	2·79
5. EXTRAORDINARY.												
(*a*) Investment in securities ...	·30	·31	·30	·30	·32	·29	·30	·29	·22	·53	·38	·35
(*b*) Payments to sinking funds ...	3·58	3·83	4·38	5·12	5·06	4·74	4·45	4·22	4·54	6·22	5·85	5·21
(*c*) Repayment of loans ...	·58	·58	·58	4·81	4·32	·58	1·91	4·73	·58	·58	·58	1·62
(*d*) Advances	4·29	7·86	3·54	3·25	3·95	5·19	4·68	5·04	10·21	13·34	9·64	9·56
(*e*) Deposits	1·39	1·34	1·70	1·35	8·03	11·14	4·20	9·14	10·65	9·65	11·60	10·26

APPENDIX III—*concld.*

TABLE E.—*Expenditure of Notified Areas in Burma (excluding those in the Shan States).* [Figures in lakhs of rupees.]

Heads.	1917-18.	1918-19.	1919-20.	1920-21.	Average, 1917-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	Average, 1921-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Ordinary expenditure	7·65	8·16	6·89	7·86	7·64	8·25	8·10	3·18	2·81	3·22	3·63	4·26
Extraordinary expenditure ...	·17	1·59	·23	·25	·56	1·06	·20	·08	·08	·09	·07	·26
Total Disbursements ...	7·83	9·70	7·12	8·11	8·19	9·30	8·30	3·26	2·89	3·31	3·70	5·12
Closing Balance	4·10	2·94	3·39	3·04	3·36	4·11	3·42	1·62	1·82	2·40	2·80	2·69
Number of Notified Areas ...	18	18	17	17	...	18	17	12	11	15	15	...
Population	111,356	111,356	100,651	105,952	...	110,141	91,735	55,026	48,575	69,776	69,776	...

PART V.

Growth of Education.

Literacy in General.

Literacy in Burma as compared with that in India at the last three censuses is shown in the following table which exhibits the average proportion of literate aged 10 or more :—

Year.	Males.		Females.	
	Burma.	India.	Burma.	India.
1901 ...	498	129	57	9
1911 ...	496	140	79	13
1921 ...	576	161	123	23

The slight set-back amongst males in Burma in 1911 as compared with 1901 was, according to the 1921 Census Report, " the result of a real increase of literacy and the raising of the standard of literacy in 1911. India did not show the same set-back, and the probability is that Burma had and still has a larger proportion than India of people who reach the standard of literacy used in 1901 but just fail to attain the standard of the census of 1921. This is one aspect of the fact that wide extension of literacy in Burma is due to the high proportion of literate amongst Buddhists which is a result of the system of Monastic Schools." It is noticeable that amongst females in Burma literacy is now only twenty-five per cent. less than amongst males in India, and appears to be spreading more rapidly. The table below, extracted from the 1921 Census Report, and giving the proportion per thousand aged five or more who are literate, shows that the proportion of literate in Burma proper, excluding the Shan States and Karenni, if literacy in any language whatsoever is reckoned, is far above that obtaining in other provinces or States of India :—

Province or State.	Literate in any language.		
	Persons.	Males.	Females.
Burma ..	346	555	125
Bengal ...	104	188	21
Madras ...	98	173	24
Bombay ...	83	138	23
Baroda ...	147	210	40
Cochin ...	185	...	...
Travancore ...	242	...	...

The Baroda State, it is to be noted, has for over thirty years enjoyed compulsory and free Primary education, but its proportion is less than half that of Burma.

Literacy of races in Burma.

As regards the literacy of races in Burma, the following table gives the census figures for the number of literate in any language per thousand of population :—

Race.	Males.		Females.	
	1911.	1921.	1911.	1921.
Burmese	?	587	?	122
Arakanese	309	479	19	60
Chins	54	102	4	8
Kachins	12	21	6	3
Shans	181	226	22	18
Karen Buddhists ...	?	211	?	49
Karen Christians ...	?	393	?	277
Chinese	321	365	111	105
Mohamedan (Zerbadis) ...	?	401	?	163
Hindus—				
(i) Born in Burma ...	?	206	?	57
(ii) Born outside Burma ...	?	287	?	85
Mahomedans—				
(i) Born in Burma ...	?	118	?	36
(ii) Born outside Burma ...	?	359	?	83
Indian Christians ...	?	496	?	296
Indian Buddhists ...	?	421	?	162
All Buddhists ...	412	496	60	99

The high literacy of "all Buddhist males" is due to the still higher proportion among Burmese Buddhists, in view of the lower figures quoted for the other races. The superiority of the Karen and Indian Christian females is due to the Mission Schools.

Literacy in English.

As regards literacy in English, Burma has not the same distinction compared with other parts of India as for literacy in general. The following table from the 1921 Census Report shows the proportion per thousand aged five or more who are literate in English :—

Province or State.	Persons.	Males.	Females.
Burma ...	11	17	4
Bengal ...	19	34	2
Madras ...	11	19	2
Bombay ...	12	23	4
Baroda ...	8	...	...
Cochin ...	18	...	...
Travancore ...	13	...	...

In this table "Burma" does not include the Shan States and Karenni. In this form of literacy the Burmese as a race are not so prominent as in literacy in general, and in the following table which gives the number of

literate in English per ten thousand of population, they fall below other races in the province :—

Race.	Males.		Females.	
	1911.	1921.	1911.	1921.
Burmese	?	105	?	16
Arakanese	61	74	5	9
Chins	3	9	1	4
Kachins	2	5	...	...
Shans	3	8	1	2
Karen Buddhists	?	17	?	5
Karen Christians	?	497	?	247
Chinese	230	319	29	80
Mahomedan Zerbadis	?	672	?	33
Hindus—				
(i) born in Burma	?	416	?	71
(ii) born outside Burma	?	329	?	82
Mahomedans—				
(i) born in Burma	?	154	?	14
(ii) born outside Burma	?	305	?	55
Indian Christians	?	2,670	?	1,164
Indian Buddhists	?	928	?	300
All Buddhists	39	82	2	11

The high figures for Zerbadis and for all Indians are due to their living generally in towns. The proportion of Indian Christians is high, but they are not a large community. The literacy of the Karen Christians is due to the efforts of the missionaries. The Burman, is however, making progress in English as is evident from the following table which exhibits the average proportion of literate in English per thousand of the population of the age of five and over :—

Census Year.	Males.		Females.	
	Whole Province.	Burmans.	Whole Province.	Burmans.
1891	45	46	11	11
1901	70	79	15	17
1911	104	117	24	27
1921	155	174	38	43

Undoubtedly English enjoys considerable popularity as a school subject, and facilities for Vernacular education are not always utilised to the full. The number of pupils learing English in recognised and unrecognised institutions has risen from 37,071 in 1917-18 to 67,274 in 1926-27. This increase of nearly 82 per cent, may be attributed mainly to the economic value of even a slight knowledge of the language. Since 1920 attempts have been made to encourage the teaching of English in Vernacular Schools, but it is estimated that less than 6,000 children are affected thereby.

Education and the Lower Classes.

The extent to which education has reached the lower classes is deifficult to estimate. The Quinquennial Report on Public Instruction

in Burma, 1922-27, states, "In Burma to-day there are some 380,000 children studying in Primary departments ; if we assume the population to be 14,000,0000 we may suppose a total of at least 1,750,000 children of school-going age, *i.e.*, between five and eleven years of age. The statistics for private schools show about 200,000 children in unrecognised (mostly Monastic) institutions, and we are left with a residue of over a million children who are not in any school, the majority of whom have probably been to school and left it at the age of 8 or 9." Another estimate puts the number of pupils in all schools in 1927 at 4·89 per cent. of the total population of 13,212,192 at the 1921 census. In part this is ascribed to the inadequate number of schools, and in part to irregular attendance of pupils and a preponderance in the two lowest classes, the lack of trained teachers and a consequent want of holding-power in the schools. Until 1915 Imperial grants to Vernacular education were provided liberally and new schools were freely registered. The need for strict economy during the War imposed on Educational authorities the concentration of schools and disregistration of the less efficient. The rise in prices and wages further discredited the old system of assistance by grants-in-aid. As a result, of primary schools nearly 3,000 were closed. The transfer of Vernacular education to District Councils, etc., in 1923 brought with it no increase in the number of schools because these local bodies depend largely on contributions from the Local Government, and the efforts to introduce a satisfactory scale of salaries for teachers absorbed such increased grants as Provincial Funds could afford. The local Educational authorites have found it impossible to open any new schools, and difficult to support the existing institutions without an increase of taxation which they are unwilling to impose. In recognition of the needs of the poorer districts, the Local Government has sanctioned a scheme whereby 1,250 new schools are being opened gradually at the rate of 250 a year, with a grant of Rs. 800 for each new school.

Inadequate number of Schools.

Irregular attendance and the preponderance of pupils in the two lowest classes are due largely to economic causes. The Quinquennial Report for 1922-27 states, "Of this total attendance of 383,862 pupils in the Primary stage, 69,525 are in the Upper Primary standards (Standards III and IV) and no fewer than 314,337 in the Lower Primary standards ; that is to say, there are nearly five pupils in the Lower Primary standards, to one in the Upper Primary, a proportion which remains very much what it was five years ago. This unsatisfactory state of affairs is apparent all over Burma. Even in Rangoon, where the demands of agriculture are less insistent, one finds 84 per cent of the Primary children in the Lower Primary standards, but this percentage may be partly explained by the exodus into the Anglo-Vernacular School after the Lower Primary stage has been passed. The problem of inducing parents to keep their children in school up to the Fourth standard is one which has never yet been seriously tackled, although it is one on which other important questions such as Vocational Education closely hinge ; perhaps the solution lies by way of compulsory education, but is Compulsory Education possible ? It is impossible to expect any educational enthusiasm from an Elementary teacher who is in charge of Standards I and II and an unwieldly infant class in which the majority of pupils have barely passed the crawling stage. Any one who has

Attendance at School.

been present at a school meeting and watched the teacher attempting to combine the duties of *Saya* and nurse will no longer wonder why children leave school so soon, he will wonder why they are ever sent to school at all. Parents for the most part send their children to school to get them out of their way, they shift their responsibilities on to the unlucky teacher and only resume them when the child is old enough to tend cattle or scare birds or look after the babies." This premature withdrawal of children from school "before they have learnt anything that will stick" means that much of the meney spent on schools is wasted and that the majority of children attending them get no permanent educational advantage.

Standard of Teachers, and lack of holding power of schools.

With the new scale of salaries the quality and quantity of Vernacular teachers has improved, but the teaching is still considered to be too often dull and unconnected with the life of the children and their parents. In the opinion of the Director of Public Instruction, Burma, "the fault lies in the teachers who have not enough commen-sense and are not sufficiently acquainted with educational principles and devices to make their teaching interesting. We have very few teachers who have any desire or ability to make the environment of their children the basis of their teaching. To introduce special curricula and text-books without first training teachers would be merely 'another addition to the long list of failures in the past due to the limited qualifications of the village teachers, being overlooked.' Our first need therefore is a better system of training teachers, and this has been delayed for some time for lack of funds. We also need a Compulsory Education Bill designed mainly to prevent wastage in existing schools, but making it possible to embark on expansion when funds are available."

Proportion of Population under instruction.

The following table shows the percentage of the population receiving education at the different grades of recognised institutions :—

Institution.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
University ...	·006	·007	·006	·002	·004	·006	·008	·009	·009	·01
High Schools—										
Anglo-Vernacular...	·17	·17	·18	·12	·14	·17	·23	·26	·28	·28
Vernacular ...	·02	·03	·03	·03	·02	·03	·03	·05	·07	·07
Middle Schools—										
Anglo-Vernacular...	·12	·11	·13	·11	·11	·13	·15	·15	·16	·17
Varnacular ...	·73	·73	·75	·72	·73	·76	·78	·85	·92	·91
Primary Schools—										
Anglo-Vernacular...	·01	·01	·02	·01	·008	·007	·006	·004	·007	·006
Vernacular ...	2·03	1·97	1·85	1·61	1·51	1·43	1·34	1·33	1·56	1·81

The improvement in Vernacular Primary and Middle Schools after the enhancement of the Teacher's salaries in 1925 is noticeable.

(i) Collegiate Education.

The Univeristy of Rangoon came into being on the 1st December 1920 with two constituent colleges, University College and Judson College. The number of students at these two colleges was 637 in 1921-22 and 1,425 in 1926-27. Out of 1,110 students at University College, 604 are Burmese, and 151 of a total of 315 at Judson College. The teaching staffs of both colleges were greatly strengthened about the time of the foundation of the University ; nine new Lecturerships in the Indian Educational Service and eight new posts in the Burma Educational Service were attached to University College, while four new Lecturers or Professors were appointed in Judson College. In 1922 a Biological Department was established, and the B.Sc. course was instituted at Judson College while the Education Diploma Class was opened at University College. In 1923 the buildings for the Forestry and the Engineering Departments were completed, three new Professorships in Geology and Geography, Economics, and Anatomy and Physiology were sanctioned, and the Intermediate College at Mandalay was recognised. In 1924 two hostels were built to accommodate 224 students, and in the following year six new Professorships were sanctioned to provide for the new medical course, while University Extension work for the benefit of teachers was organised in Mathematics, Chemistry, English and Geography.

As regards the Courses, Arts and Science, which five years ago claimed 507 students, now have 1,194 ; Law (instituted in 1922-23) has increased only from 73 to 77 (with a few women students appearing in the later years) ; Medicine (instituted in 1923-24) has increased from 25 to 71 ; Education (instituted in 1922-23) from 10 to 12 ; Engineering (instituted in 1924-25) from 31 to 65 while Forestry (instituted in 1923-24) has declined from 12 to 6. It may be noted that all students for Courses other than Arts and Science are studying at University College.

Candidates for the Intermediate Examinations (Arts and Science) increased from 148 in 1922-23 to 399 in 1926-27, and 193 passed as compared with 78 in 1922-23. The figures for the Degree Examinations however are less satisfactory. In 1916-17 there were 81 candidates for the B.A. Examination and 12 for the B.Sc. ; in 1921-22, when Burma had her own University, these figures rose to 83 and 27, and in 1926-27 the totals were 83 and 45. The increase under Science is due to the opening of the Forestry, Medical and Engineering Courses, for all of which generous stipends are offered. Passes in the three years quoted above were 45, 47 and 60 in Arts, and 8, 22 and 23 in Science.

(ii) Secondary Education.

(a) English and Anglo-Vernacular Schools.

In 1921-22 there were 193 Secondary English and Anglo-Vernacular Schools with an attendance of 25,328 boys and 8,475 girls, and in 1926-27 the schools had increased to 261 and the pupils to 60,009 of whom 45,965 were boys and 14,044 were girls. The Government Shhools have increased by seven and their pupils by 5,411 and Aided Schools (owing to the inclusion of National Schools) by 61 and attendance by 20,795. Examination results have not been satisfactory. In the English High Schools Examination the percentage of passes fell from 70 in 1921-22 to 51 in 1926-27, and in the English Middle School Examination the percentage fell from 73 to 44. This decrease is ascribed to increased admission of non-Europeans. In the Anglo-Vernacular Schools the High School percentage of passes fell from 49 in 1921-22 to 31, and the Middle School

from 47 to 38. For this decrease, according to the Quinquennial Report on Public Instruction for 1922-27 " two factors are namely responsible :—

1. The failure of the National Schools at the High School Examination ; in 1926-27 these schools presented 366 candidates for the High School Examination and succeeded in passing 53 only (a percentage of 14 which would be sufficient to explain the total decrease) ; in the Anglo-Vernacular Middle School Examination, however, these schools presented 698 candidates and passed 197 (a percentage of 28).

2. The very considerable decrease in the pass percentage in the Middle School Examination (Anglo-Vernacular) is more difficult to explain ; there is no doubt that indifferent teaching is partly responsible but another factor that may have had something to do with it is defective grading.

During the last five years a large number of new Anglo-Vernacular Schools have been recognised, the staffs of which can only be classed as inefficient ; these smaller schools, relying entirely on school fees and the Government grant, find it difficult to resist parental pressure in the matter of promotions, and boys are promoted almost as a matter of course at the end of the school year, whether they are fit for the higher standard or not."

The number of pupils in the High Departments of the English and Anglo-Vernacular Schools is as follows :—

——	1921-22.	1926-27.
Anglo-Vernacular (boys)	1,746	4,471
Anglo-Vernacular (girls)	263	590
English (boys)	302	320
English (girls)	251	273

Advisory Board.

An Advisory Anglo-Vernacular Schools Board of 12 members was constituted in 1918 and a similar Board for English Schools was formed in the following year ; these two Boards were afterwards reconstituted under the names of Anglo-Vernacular Secondary Schools Board and European Schools Board, with 12 members for the former and 10 for the latter, to each of which the University sent four representatives. In 1923 the number of members of the Anglo-Vernacular Schools Board was increased to 15 and in 1924 to 18, a total which included three representatives of the Council of National Education who resigned in the following year. In 1925 the two Boards were amalgamated under the name of the Secondary Schools Board, which now consists of 20 members (12 non-official, 4 official and 4 University representatives). The function of this Board is to control the English and Anglo-Vernacular School and Middle School examinations and to advise the Director on matters connected with Secondary Education.

(ii) Secondary Education.
(*b*) Vernacular Schools.

The number of Secondary Vernacular Schools has fallen from 1,264 in 1921-22 to 1,243 in 1926-27. In the former year the total comprised 1,208 aided schools and 56 under public management, and in the latter year 1,176 under private and 67 under public management. The number of pupils has however risen from 10,937 to 17,769, and this satisfactory increase is mainly due to the improved salaries of Vernacular teachers, as the majority of pupils who continue

their education up to Standard VII or IX intend to take up educational work. Another innovation that has made Secondary Vernacular Education more popular is the inclusion of English as an optional subject.

(iii) Primary Education.

There has been a decrease of 487 since 1921-22 in the number of all schools imparting Primary Education with a very large increase in the number of pupils, from 309,207 in 1921-22 to 383,862 in 1926-27. The decrease in the number of schools is due to financial reasons which have imposed a policy of concentration and economy on the District Boards and Municipalities. In 1926-27 out of 16,611 pupils who took the public examination in Standard IV, 10,159 passed, a percentage of 61 as compared with 71 in 1921-22. A useful link between the Vernacular and Anglo-Vernacular Schools is supplied by the " Bridge " Scholarships, of which 120 are awarded annually after examination to Fourth standard pupils under twelve years of age who wish to take up Anglo-Vernacular work. These scholarships are tenable for five years in the Upper Primary and Middle Departments of Anglo-Vernacular Schools, and it is to be noted that at the 1926-27 Anglo-Vernacular Middle School Examination " the first to show the effect of this Scholarship scheme, the percentage of passes obtained by ' Bridge ' scholars was slightly better than the general percentage."

According to the Quinquennial Report for 1922-27, " The number of the English Schools imparting Primary Education has increased from 31 (1921-22) to 33 (1926-27) and numbers of pupils have kept pace as the previous total of pupils reading in this Department has increased from 4,147 to 5,875. At the end of the last quinquennium girls (2,084) slightly outnumbered the boys (2,063) but now the latter have gone ahead and their total stands at 3,257 compared with a total of 2,618 girls. The economic question may possibly explain a reluctance to send daughters to school.

Among Anglo-Vernacular Schools we find a considerable increase in the number of Primary Departments, namely 182 (1921-22) to 236 (1926-27) and in the number of pupils which increases from 17,549 to 29,279,—an increase in which both boy and girls share, as a previous total of 13,246 boys now becomes 22,085 and 4,303 girls are now 7,194."

Monastic Schools.

At the end of 1922 there were 1,890 recognised Monastic Schools with 80,900 pupils, *viz.*, 69,011 boys and 11,889 girls. In 1926-27, however, the number of schools had fallen to 1,124 and the attendance to 72,794, *viz.*, 56,465 boys and 16,329 girls. The decrease in the number of schools is ascribed by some to " the growing preference for politics in the Monastic order," but according to the Quinquennial Report for 1922-27 " it is the attitude of most Local Education Authorities which has been chiefly responsible for the decrease. Lay Burmese opinion is distinctly opposed to the recognition of the Monastic School and considers that it is an insidious attack on religion. On the one hand we have monastic managers complaining that the changes of grant-in-aid have done them harm, and on the other we have local boards desirous of taking from them even that which they have. In the West, culture owes its progress to the fact that religion and education have worked hand in hand, but conditions here are very different."

Unrecognised Schools.

In addition to the recognised schools there is a large number of private unrecognised institutions almost entirely monastic. The estimated number of such schools

in 1921-22 was 18,485 with 216,960 pupils, and in 1926-27 the figures were 18,449 schools with 202,670 pupils. The decrease in attendance may be due in part to careless enumeration or to a change in the mentality of the *Pongyis*.

Administration of Vernacular Education.

Briefly to describe the administration of Vernacular education, before 1917 the system was entirely departmental, and the obsolete method of aiding schools by results-grants still obtained. Its chief disadvantage was that it aroused no local interest ; the people of the country saw no connection between the taxes they paid and the educational facilities offered to them ; too much was expected from the Education Department and it had too little money to do its work properly ; Deputy Inspectors of Schools had too much local power, and money was sometimes uneconomically spent, especially on building grants.

Between 1917 and 1923 the administration of Vernacular Education was in the hands of nominated Divisional Boards, intended to be a half-way house between official and popular control. The change aroused considerable public interest and secured much closer co-operation between District Officers and officers of the Education Department. The Division proved, however, too large an area for decentralized control. The financial consequences of the change had not been fully foreseen, and hardship and delay of business were caused by necessary readjustments. The Divisional Boards were severely handicapped by shortage of funds and were driven to a policy of concentration which implied closing a number of schools, but before the end of the period they had to their credit the abolition of results-grants, and the provision of salaries to replace them. The non-official members who were at first very keen, gradually lost interest on finding that little progress was possible, and that Anglo-Vernacular education was not included in their purview.

The present system of administration resulted from the passing of the Rural Self-Government Act in 1921, though it did not come into force until 1923. There are now three local education authorities, *viz.*, Deputy Commissioners (in areas excluded from the Rural Self-Government Act) ; Municipal Committees (often working through school sub-committees) ; and the District School Boards appointed from the District Councils under the Rural Self-Government Act. The last control and finance two-thirds of the Vernacular Schools in the province.

District School Boards contain no officials, and the function of the departmental officers is therefore confined to inspection and advice. Many of the defects of the present system were inevitable in view of the inexperience of the School Boards, whose main difficulties have been financial. So far District Councils have expected the Local Government to supplement their local sources of revenue and have shown no desire to impose local taxation. Until two years ago they were handicapped by not knowing what grants to expect from the Local Government. In 1927, definite annual contributions were sanctioned, based on the staff entertained in 1923, and the School Boards are now aware of the funds at their disposal. The establishment of the Boards has aroused a great deal of public interest and has proved a useful training. It is generally admitted that their work has, so far, been the best done by the local bodies appointed under the Rural Self-Government Act of 1921.

Education of Females.

In the higher education of girls there has been a steady advance since 1917, while in primary education the number of pupils fell steadily till 1924-25, when it began to recover. The following tables gives the details of the number of pupils in the different grades of institutions :—

Institution. (1)	1917-18. (2)	1918-19. (3)	1919-20. (4)	1920-21. (5)	1921-22. (6)	1922-23. (7)	1923-24. (8)	1924-25. (9)	1925-26. (10)	1926-27. (11)
Colleges	27	39	48	48	56	87	100	115	129	146
Secondary Schools	34,879	35,785	38,573	40,106	42,174	46,377	49,679	55,822	61,842	61,547
Primary Schools	81,050	79,773	76,107	75,461	73,455	72,949	70,715	71,997	86,435	102,691
Training Schools	212	236	256	149	488	531	617	735	792	811
Other Special Schools	445	681	698	565	541	450	492	617	669	893
Total in recognised Institutions	116,613	116,514	115,682	116,329	116,714	120,394	121,603	129,286	149,867	166,088
Percentage to total female population	1·96	...	..	...	...	1·86	...	...	...	2·57
Unrecognised Schools	5,827	5,273	6,759	4,138	6,831	7,886	7,287	5,974	5,904	5,610
Percentage to total female population	·098	...	...	...	...	·12	...	...	...	·086
Grand Total ...	122,440	121,787	122,441	120,467	123,545	128,280	128,890	135,260	155,772	171,698
Percentage to tolal female population	2·06	...	...	...	...	1·98	...	...	...	2·65

Of the total of 166,088 girls in recognised schools in 1926-27, it is to be noted that only 35,569 are in Girls' Schools; all the others are in colleges or schools where the opposite sex predominates. According to the Quinquennial Report for 1922-27 "In Burma the question of co-education is viewed more complacently than in India, but even here parents (other than Karen) do not favour co-education above the Primary department, and the bulk of the girls are in this department. The Council of National Education states that "it does not presume that there is a strong sentiment amongst Burmese people against co-education," and although this prejudice may not exist in the case of the better educated parent who sends his daughter to an Anglo-Vernacular School, it is the general opinion of Inspectors and Deputy Inspectors that the prejudice is still strong in the villages where progress in secondary vernacular education for girls depends on an increase in the number of girls' schools, or, if economy prevents this, at least the appointment of women teachers."

Nor is the improvement in higher education evident in numbers alone. According to the above quoted report "In the last English High School Examination 53 passed out of 84, a percentage of 63 compared with the provincial percentage of 51; in the Anglo-Vernacular High School Examination 194 girls sat and 60 passed, a percentage of 31 compared with a provincial percentage of 31; in the English Middle School Examination 204 sat and 124 passed, a percentage of 61 compared with a provincial percentage of 44 and in the Anglo-Vernacular Middle School Examination 245 passed out of 752, a percentage of 33 compared with a provincial percentage of 38. It is only in the Vernacular Middle School Examination that we find their percentage comparing unfavourably with the percentage for the province and here 1,016 took the examination and 314 passed, making a percentage of 34 compared with the provincial percentage of 37. Remembering that a few years ago it was considered necessary to allot special Anglo-Vernacular scholarships to girls as not being able to compete on equal terms with their brothers, we shall realize how much progress they have made lately."

A Committee on Female Education in 1916 induced a number of changes in the curriculum in Anglo-Vernacular schools, and in 1917 an Assistant Inspectress was appointed. The Quinquennial Report for 1922—27 states "The period 1917—22 was remarkable for discussions on female education and for a considerable drop in the total number of girls attending public schools; during the following quinquennium there has been less cry and more wool. The most important feature has been the reorganisation of the Women's Educational Service and the sanctioning of two additional Inspectresses and six Deputy Inspectresses. The post of Assistant Inspectress was raised to that of Inspectress and three Deputy Inspectresses were appointed; the two additional Inspectresses and the three remaining Deputy Inspectresses have not yet been appointed but it is hoped that at an early date in the coming quinquennium the three latter posts will be filled. There is no doubt that these ladies are doing most valuable work, not merely in inspecting, advising and examining, but in carrying out a missionary propaganda among the village mothers, who welcome their arrival and listen with interest to their arguments. In the Girls' Elementary Training classes these ladies are especially useful."

Of the 811 girls under training as teachers, 587 were in institutions for girls and 224 in other institutions. In all there are 29 training schools for girls of which the majority are elementary classes. A special cadre of forty women teachers for Government Anglo-Vernacular Schools has been instituted with the object of encouraging girls to study at these schools and also of improving the teaching of English in the Primary classes.

Vocational Education.

Vocational Education.

The term Vocational Education covers in addition to the training of teachers, professional, technical and commercial education in all branches. The following table shows the number of institutions and of students therein :—

Institution.	1917-18.		1918-19.		1919-20.		1920-21.		1921-22.		1922-23.		1923-24.		1924-25		1925-26.		1926-27.	
	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.	Schools.	Pupils.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Training Schools	12	625	13	632	14	611	13	392	70	1,301	75	1,518	83	1,679	94	1,941	99	2,181	98	2,214
Law	1	40	1	53	1	71	1	100	1	122	...		...	...		...	...	...	...	...
Medical	1	107	1	125	1	137	1	162	1	173	1	175	1	175	1	171	1	140	1	96
Engineering	2	95	2	94	2	108	2	98	1	59	1	91	1	120	1	179	1	235	1	251
Technical	5	340	6	341	6	375	5	224	3	116	2	121	2	99	2	101	2	114	2	167
Commercial	6	467	7	619	7	601	8	420	10	895	11	798	11	851	11	866	13	917	13	722
Reformatory	1	80	1	87	1	90	1	112	1	117	1	129	1	133	1	135	1	118	1	108
Forest	1	60	1	63	1	61	1	68	1	67	1	73	1	72	1	70	1	67	1	72
Veterinary	1	37	1	42	1	45	1	41	1	40	1	45	1	45	1	28	1	15	1	14
University College.																				
Law	...	...	...	...	...	...	...	...	...	...	...	73	...	103	...	112	...	92	...	77
Medicine	...	...	...	...	...	...	...	...	...	...	...	...	...	25	...	31	...	35	...	71
Education	...	...	...	...	...	...	...	...	...	...	...	10	...	15	...	22	...	14	...	12
Forestry	...	...	...	...	...	...	...	...	...	...	...	...	...	12	...	23	...	11	...	6
Engineering	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	31	...	51	...	65
Agricultural College, Mandalay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	31	1	46

(i) Training of teachers.
(a) Anglo-Vernacular.

To take first the training of teachers, "there is" according to the Quinquennial Report for 1922-27 " probably no educational problem in Burma in such urgent need of solution as that of the supply of efficient teachers for our Anglo-Vernacular Schools." The qualifications for entry to the course of training were raised in 1915, but in 1916-17 the period of training was reduced to one year as " a temporary and experimental change supposed to be justified by the need for economy and rapid output, and by the substitution of higher initial general education " ; at the same time the regulations insisted on more practice in actual teaching and attempted to encourage general reading and to discourage undue pre-occupation with the examination syllabus. Further reforms in 1920 transferred the training of Graduates to a department of the University and required a University degree as a qualification for teaching in a High School. In 1921 the abolition of the post of Inspector of Normal Schools was sanctioned as it was expected that the University would soon undertake the provision and supervision of training classes, and with that post went the most suitable means available at the time of keeping the training of teachers up to date and in touch with the schools. The raising of the standard of entrance, the boycott of 1920-21, and the growing inadequacy of the stipends during training, greatly depleted the Normal Schools despite improved prospects in the teaching profession. The Anglo-Vernacular Conference of 1921 recommended the concentration of Normal Schools, an extension of the course of training and an increase in the stipends, but action was postponed till the appointment in 1924 of a Professor of Education at the University. The proposals on this subject of the Committee on Secondary and Intermediate education have recently been submitted to Government. Denominational objections have also hindered reorganisation and the centralisation of training schools. The number of students in the Post-graduate course in the University has never been high and "the reason for this is that the life of a school master does not appeal to a Burman graduate who can find better openings in the Civil Service or at the Bar. It is therefore obvious that any scheme for the improvement of Normal training must include a considerable increase not only of stipends during training but of salaries obtainable afterwards, alike in Government and aided English and Anglo-Vernacular Schools." One hundred and eight candidates of whom sixty-two were women, passed the School Teachers' Certificate Examination in 1927 as against 66 in 1922. Fifty women passed the Kindergarten Certificate in 1927 as against 16 in 1922.

(i) Training of teachers.
(b) Vernacular.

The Vernacular training system in 1915, 1917 and 1920 underwent changes similar to those experienced by the Anglo-Vernaculur institutions. The course was reduced from two years to one, a single certificate (Vernacular Teachers') replaced the previous three, and the initial qualification was fixed at a pass by the IX standard. A concession was made however whereby stipends could be held at a Normal School after a pass by the VII Standard for three years, of which the first two were devoted to preparation for the VIII and IX Standard examinations, and the third and final year to the professional course. Peripatetic Elementary Training Classes, originally intended, " to afford a year's practical training to candidates from backward areas who had passed the Vernacular IV Standard " were so developed in

scope and aim during the years 1917-22 as to take over half the work of the Vernacular Normal Schools. They conferred two certificates, "A" for candidates who had passed the VII Standard and "B" for those with IV Standard qualifications. As regards progress, the numbers of students at the Vernacular Normal Schools in 1917, 1922 and 1927 were 338, 344 and 605 respectively. The attendances at the Elementary Training Classes rose from 845 in 1922 to 1,376 in 1927. From the Vernacular Normal Schools 103 passed the examination out of 116 presented in 1922, and in 1927 out of 350 presented 190 passed. From the Elementary Training classes 885 were presented in 1922 of whom 773 obtained certificates, and in 1927, 1,210 were successful out of 1,526.

(ii) Law and Medicine.

The statistics regarding students in Law and Medicine do not call for comment. In view of the new Medical Courses prescribed in the University the Government Medical School will be closed when the present students complete their training, as facilities for teaching in the General Hospital, Rangoon, are insufficient.

(iii) Technical Education.

The position as regards other branches of vocational training was reviewed in the Report of the Committee on Technical and Vocational Education, 1927, as follows :—" Summarising, we have in Burma a country whose basic industry is agriculture ; the remaining industries of the country, except oil, being closely connected with the produce of the fields and the forests. Transport, food and wood industries need a steady supply of skilled labour in order to dispose of the two products—grain and timber—which form (with the important exception of oil) the main resources of the province. And the whole economic system depends upon an efficient peasantry.

To provide for these requirements what are the existing vocational facilities ?

(*a*) *Agricultural Vocations.*—The Agricultural College with an output of about ten students per year, a small aided Agricultural School, demonstration farms under the Agricultural Department, a Departmental School of Forestry, a Forestry Department in the University turning out about eight students a year.

(*b*) *Transport Vocations and Industry.*—A Department of Engineering in the University turning out ten students a year and the Technical Institute, Insein, which have to serve 1,900 miles of railway and 11,000 miles of roads in addition to industrial organizations. For riverine transport vocations there ars no facilities.

(*c*) *Cottage Industries.*—A Weaving Institute at Amarapoora with one peripatetic party. (In 1921, 8,859 males and 75,018 females returned " textiles " as their principal occupation) ; there are classes for lacquer workers at Pagan and for potters at Insein.

(*d*) *Commerce.*—About twelve private " Commercial Schools "; the classes are small and many of them inefficient.

(iii) Technical Education.
(*a*) Agriculture.

As regards education in Agriculture the Committee note " The existing institutions for rural vocational education in Burma are as follows :—

(*a*) For boys of school-going age, an aided mission agricultural school at Pyinmana with an average outturn of 14 pupils per year ;

(*b*) for girls of school-going age, nil ;

(*c*) for young men two experimental farm schools started only in

he present year, one at Hmawbi and one at Mahlaing, and the De la Salle Institute, Twantè, for Anglo-Indians ;

(*d*) the Agricultural College, Mandalay—the College functions at present as a training college for provincial officers of the Agricultural Department, and as a Research Institute.

In addition to the above, the Agricultural Department operates demonstration farms and its officers tour the province and give instruction and information to cultivators."

Pyinmana Agricultural School.

Of these institutions, the Pyinmana Agricultural School is a Vernacular School conducted by the American Baptist Mission, to which Government gives grants for building construction up to half the total cost or Rs. 75,000 whichever is less. Government has also agreed to give a yearly grant for recurring expenditure increasing gradually from Rs. 2,220 to Rs. 18,000.

The aim of the school is to give an agricultural education to village boys who have completed the fourth standard of the vernacular primary school, approximately half the time is given to practical work and half to class-room work. Gardening, farm crops and animal husbandry are the main agricultural subjects in which instruction is given. Instruction is entirely in Burmese although English and literary subjects of the Middle School course are also taught.

The total area of the school farm is nearly 180 acres. The buildings are nearing completion. At present there are 62 students in the school, but there will be accommodation for 120 students when the new class room building for which funds have been provided is finished.

Agricultural College, Mandalay.

Apart from research the primary object of the Agricultural College, Mandalay, formally opened in 1924, is the instruction of staff for the Agricultural Department. It was at first proposed to hold a four-year course leading to a diploma, and when the course commenced in 1924, stipends were given to 24 students, for the most part possessing the High School Final qualification, with a promise of employment in the Upper Subordinate establishment in the event of their obtaining the diploma. It was also intended to introduce a shorter two-year course for candidates for the Lower Subordinate establishment. It was early evident that the students recruited with the High School Final qualification were not satisfactory, no fewer than 11 out of the original 24 having had their stipends withdrawn at the end of the first year's examination. An attempt was then made to substitute a three-year course with I.A. or I.Sc. as the standard of entrance, with a view to affiliation to the Rangoon University, but this had to be abandoned almost immediately owing to the paucity of candidates that applied, and a three-year diploma course is now being started. A further attempt to combine a two-year diploma course at the College with a two-year I.A. or I.Sc. course at the Intermediate College at Mandalay has not yet proved successful. The aim however of affiliation with the University has not been abandoned. The Burma Agricultural Committee, 1924, recommended that private students should be admitted, and this will be done subject to the limits of laboratory accommodation which is for 24 working at one time. At the end of 1927 there were fifty Agricultural College and Research Institute students in residence in the hostel in addition to 14 Intermediate College students, practically all of whom receive stipends. Ten passed and one failed at the first Diploma Examination held in March 1927.

Instruction at Central Farms.

Five central farms have been established by the Agricultural Department at which special short courses are held to provide practical instruction for cultivators and their sons. Owing to the difficulty which farmers experience in leaving their holdings for long periods during the cultivating season the courses given are of short duration—usually from 7 to 10 days—and are designed to give practical instruction in the use of improved implements and to demonstrate improved methods. Stipends not exceeding Rs. 20 are given to all who attend such courses. Stipends are also offered to the sons of cultivators and land owners to enable them to undergo training for longer periods on the central farms. At Hmawbi a special two-year course is held for the training in Horticulture of not more than ten students annually, a trained Horticulturist for this purpose having been engaged in September 1923. Stipends not exceeding Rs. 25 per mensem are given to all who attend such courses.

De la Salle Institute.

The De la Salle Institute, Twantè, has two distinct departments, a school proper and a Technical department. Boys are kept at the school to the age of 15 or 16 and work daily in the fields. According to the Director "a large rubber estate, paddy fields, the raising of all kinds of crops, a large herd of cattle, an extensive piggery, and a large poultry yard are the training grounds for those who learn the profession of overseers on estates or who become agriculturists. The institution was opened at the beginning of 1921, and has already turned out a fair number of well-trained lads. This is purely a charitable institution. The actual population that I have to feed, clothe and educate is 200." The institute has a trained Agricultural Instructor with two Overseers and eleven lads are specialising at the rubber industry and agriculture.

The recommendations on agriculture of the Committee on Technical and Vocational Education are before Government. It was recognised that the "vast majority of our future agriculturists leave school from the Lower Primary classes, a stage at which it would be futile to impose agricultural education." The Committee agreed that it is necessray to increase the holding power of the rural vernacular school, offered suggestions to that end and recommended that vocational training in agriculture should be extended on four lines :—

(1) facilities for boys and girls,
(2) facilities for young men,
(3) facilities for the mature practising cultivator, and
(4) demonstration of the value of training.

(iii) Technical Education.
(*b*) Forestry.

The Departmental School of Forestry is at Pyinmana, and has Vernacular and Anglo-Vernacular branches for the training of Forest Rangers. Recruitment to the latter branch has had to be curtailed as its large output adversely affected the prospects of promotion of Vernacular students. The 1925-27 English class started with 13 students of whom two died. The remainder all passed the final examination, three with honours. Similarly the whole Vernacular 1925-27 class of 24 obtained certificates while two attained the honours standard. The 1926-28 English and Vernacular classes have 11 and 25 students respectively.

Forest School at Pyinmana.

Forestry at the University.

As regards the University course in Forestry "there was a change in the course of training for the Burma Forest Service and no stipends were offered in 1925, with the result that no candidates from Burma came

forward, and the junior class for that year contained only one student, a lad from the Malay States." Five students for the 1925-28 course entered the University in June 1926 after completing six months' practical training in the forests. For the 1926-29 course, out of seven selected students only four were allowed to take the practical training course, the others having failed in the Preliminary Forestry Examination in November 1926.

Technical Education. (c) Engineering. University Training.

In Engineering, the University students are prepared for professional appointments and those in the Government Technical Institute for subordinate posts. University Graduates who obtain posts in the Public Works Department enter the Burma Engineering Service and have to serve a probationary period corresponding to apprenticeship for one year before they are gazetted as temporary officers. The Engineering Course has been in existence for three years and the numbers of students on the roll show a steady increase : 31 (1924-25), 51 (1925-26), and 65 (1926-27). Twenty candidates were presented at the first examination in Engineering and 12 passed. Sixteen sat for the Final Examination—B.Sc. Engineering—but only four passed, a failure which is ascribed to Mathematics. The Committee on Technical and Vocational Training recommended the opening of courses in Mining, Engineering, Metallurgy, etc., and the establishment of a Research Bureau.

Government Technical Institute.

The Government Technical Institute was established in 1907 as " the School of Engineering " under the Education Department. In 1921 it was re-organised on the recommendations of a strong Committee and placed in the Department of Industries under the immediate control of a Governing Body, the President of which is the Financial Commissioner, Transferred Subjects. Extensions and additions costing over Rs. 10 lakhs were made to the buildings and equipment, the staff was augmented, and the number of students rose from 59 in 1922 to 251 in 1927. The Committee on Techincal and Vocational Education write : " The present number of Civil Engineering students at the Institute is 116 and there will be a probable annual output of 30 in the next few years, which will increase to forty or more when the Institute, as at present developed, is full.

The present annual need of the Public Works Department for Overseers and draughtsmen is about 20 and there remains a balance of certified men to meet the needs for junior civil engineering appointments in the Burma Railways and private firms.

The total number of Mechanical Engineering students borne on the registers is 119 and the yearly output will approximate to twenty for some years to come. There is no large recurring demand for mechanical and electrical engineers from the Burma Railways, the Public Works Department or the Burmah Oil Company, and the needs for rice-mills or for the Flotilla companies are not clearly defined, but past students are being absorbed into industry and are proving their worth."

Among their recommendations regarding this Institute the Committee included the provision of facilities to selected Anglo-Vernacular Normal School students for training as Woodwork and Light-Metal-Work Instructors ; the opening of a course in rice-milling, and, as a supplement to the present system of apprentice training, intensive training classes in Bricklaying, Smithing, Carpentry, Mason's work, etc.

Evening Classes.

The Evening Classes at the Government Techincal Institute owe their existence to the Committee of 1921 and were started in 1922 under a Committee appointed by the Governing Body of the Institute. The number of enrolments in the first year was 135 and in 1926-27, 170 with a percentage of attendance of 76·7.

The students at these classes are apprentices engaged during the day in workshops or offices of engineering firms and allied trades. Their general educational qualifications are not usually of a high standard. Most of them have passed through the Middle School course only. The classes which were originally started with the object of imparting theoretical instruction in the elements of mechanical and civil engineering to apprentices actually engaged in engineering trades or workshops, have been developed by the inclusion of additional courses in successive years, and the increase in the volume of work of late has necessitated the appointment of a full-time headmaster, whose function is to organise and manage the institution in such a way as to improve its usefulness and efficiency. The courses comprise Civil and Mechanical Engineering, Building Construction, Electrical and Sanitary Engineering, Survey and Levelling; and in addition the students of the Public Health Inspectors class averaging 25 in number, have for two years taken their Mathematical lectures there. No scholarships or stipends are awarded at present. Several large firms pay the tuition fees and the cost of books of their apprentices, and this partly accounts for the good attendance of students from these bodies. In other cases, the students themselves or their parents have to meet the expenses.

De La Salle Institute.

The De La Salle Institute as already noted has two departments. Boys after leaving the school at the age of about 15 or 16 are, according to the Director, " drafted to the technical department, where they are trained in mechanical engineering and carpentery. A practical course of five years combined with night school work and a regular course in drawing, is the preparation for their future career. The work-shop is fully equipped. In addition we have a rice-mill, a saw-mill, waterworks installation, electric plant and motor tractors. The apprentices have thus every opportunity of acquiring a wide experience of practical work in the mechanical line. The staff consists of eight Brothers, three lay teachers, one master engineer and two assistant engineers, and a master carpenter. The number of apprentices at Mechanical Engineering and Carpentry is 57." In the Quinquennial Report on Public Instruction, 1922-1927, it is noted that " the work is all essentially practical. The success of the Institute is mainly due to Brother John's inspiring vigour and unquenchable optimism. It is also due to the fact that it aims at meeting local demand. The collapse of the King Edward Memorial Technical School, Akyab, and the Moulmein Trades School has, one may hope, taught our theorists the lesson that India learned several years ago."

(iv) Cottage Industries.

Cottage Industries are under a part-time Superintendent with one Assistant Superintendent. Government activities comprise a Weaving Institute, a pottery laboratory and a small school for lacquer work.

Saunders Weaving Institute.

The Saunders Weaving Institute, established sixteen years ago at Amarapura, near Mandalay, has made considerable progress, being located where hand-loom weaving is the traditional industry and because by popularising

the flying shuttle, it has enabled hand-loom to compete with power-loom products. In June 1922 a two years' Matser-Weavers' course was started and the attendance was 45 which rose to 99 on the appointment in the following year as Assistant Principal, of a Burman Graduate from the Victoria Jubilee Technical Institute, Bombay. Two courses of instruction are given, a lower for artisan weavers, in the use of improved appliances, simple calculations and the weaving of elaborate designs ; and a higher for teachers, Master-weavers or Managers of weaving factories. Over 800 students have been trained at the Institute, and fifty took the higher course. During 1926-27 there were 78 students under training of whom 19 (8 women and 11 men) passed by the higher course and 21 (10 women and 11 men) by the lower. In addition to weaving, instruction is given in dyeing, carpentry and arithmetic. Travelling demonstrators are employed to develop the industry by showing the use of improved appliances in the villages, and in 1926-27 it is estimated that over 200 weavers were trained in this way. Experiments are made at the textile testing laboratory attached to the Institute in the permanence and use of various forms of dyes and when these have been completed, the travelling demonstrators will educate the village weavers in this matter also.

Lacquer School.

The school for lacquer workers was established recently at Pagan ; in addition to the Principal the staff consists of a senior craftsman, two senior lacquer workers, a carpenter and a vernacular teacher. The course is for three years and there were thirty stipendiary and four non-stipendiary students on the roll in the third year ending 30th June 1927. Besides practical instruction, the students are taught Burmese, Arithmetic and Burmese design drawing.

Pottery.

The Pottery class was started in 1924 at the Technical Institute for twelve students. At present only general training is given but it is possible later to give specialised courses in different branches of clay working. The development of the school will depend on the class of pupils attracted, and on their ability to start in business after the completion of their training. The following table shows the number of pupils from January 1924 to September 1927 :—

——	1924.	1925.	1926.	1927.
Number of pupils on roll on the 1st January ...	2	2	9	9
Admitted during the year	6	13	10	5
Left	5	5	6	1
Passed out	1	1	4	4
Number on roll on 31st December ...	2	9	9	9

Of those who left the school without completing the course, a few returned to their villages to assist their parents, but the majority found the school discipline too irksome. Those who passed are with two exceptions known to be at work.

In addition to these three institutions there are classes for Carpentry and for Blacksmith's work established at Mission Schools at Bhamo and Myitkyina, and all are doing well.

In reviewing the situation the Committee on Technical and Vocational Education found that "the whole position in Burma with regard to the encouragement and improvement of Cottage Industries is most unsatisfactory." It found itself unable to make detailed recommendations without a comprehensive survey of Cottage Industries, but made several suggestions for the establishment of Schools for Crafts, and the encouragement of Sericulture.

(v) Commercial Schools.

As regards Commercial Schools, the Quinquennial Report on Public Instruction, 1922-27, notes that "these schools usually confine their attention to typewriting and shorthand and are assisted by equipment grants, if the Inspector's report shows that they are serving a useful purpose. During the quinquennium the number has risen from 10 to 30 owing to the registration of a few schools upcountry. But although the number of schools has increased the number of students has decreased from 895 to 722. A scheme for a well-run Commercial Institute at Rangoon was mooted a few years ago, but the business community, presumably preferring to train their own staffs, showed little interest and the proposal was pigeon-holed. Accountancy classes were started in 1923 with 50 students, but few survived to the end of the course and only five succeeded in passing the final examination. In 1924 results were no better and out of 18 candidates 16 survived, but only two passed. In 1925 the Advisory Board decided not to hold any classes for the 1927 examination, as they obviously made no appeal to any of the indigenous inhabitants of the country. It is the old story—nothing can be done without stipends." The Committee on Technical and Vocational Education, 1927, noted that "clerical occupations form a very important proportion of the forms of employment open to all school-leavers and especially to Burmans", and advocated the opening of day and evening classes with the establishment of a Commercial College of Intermediate standard when the demand for full-time commercial education arises. In the meantime the private commercial schools should be encouraged and "a higher standard of efficiency exacted coupled with the offer of an annual grant based on examination results."

School Attendance Races.

The following table exhibits the percentage of attendance at school in 1926-27 to population among some of the different races in Burma :—

Institutions.	Europeans and Anglo-Indians.	Indian Christians.	Hindus.	Mahomedans.	Buddhists.	Parsis.	Sikhs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Colleges ...	9·51	·11	·04	·02	·01	1·32	·37
High Schools ...	16·60	2·44	·55	·57	·31	17·33	2·00
Middle Schools ...	7·30	5·57	·74	1·21	1·16	8·42	3·86
Primary Schools	·36	8·22	·75	2·60	2·03	·26	·66
Special Schools.	1·34	·31	·09	·03	·12	·58	·78
Total ...	25·11	16·65	2·17	4·43	3·63	28·16	7·67
Unrecognized Schools.	...	·32	26	·55	1·97	...	...
Total ...	25·11	16 ·97	2·43	4·98	5·60	28·16	7·66

It has not been possible in this table in all cases to adhere to the classification by races. Thus the educational term "Indian Christians" includes all Christians of races indigenous to Burma and India. The term "Buddhists" includes those of all races who follow that religion. Karen Christians therefore are shown under Indian Christians, and Karen Buddhists under the heading "Buddhists." Separate figures for Burmans are not obtainable. Pride of place in the percentages in higher education is with the Parsi community, but their total school muster is 107. The next smallest community is the Sikh with an attendance roll of 371. The largest community is the Buddhist with 563,026 scholars and the so-called "Indian Christians" are second with 39,133. The Mahomedans are third with 24,776 pupils, as against 11,439 Hindus and 6,355 European and Anglo-Indians. A table showing by races the number of pupils attending schools in Rangoon in 1925-27 is of interest :—

Race.	Secondary Schools.		Primary Schools.	
	Anglo-Vernacular and English.	Vernacular	Anglo-Vernacular and English.	Vernacular.
Buddhist	7,845	3,213	...	3,442
Europeans and Anglo-Indians ...	3,069	16	...	11
Indian Christians	2,337	83	4	311
Hindus—Higher Castes	2,066	602	14	876
Hindus—Backward classes ...	222	239	...	356
Mahomedans	1,205	622	64	1,602
Sikhs	79	...	...	...
Parsis	76	...	...	...
Others	345	...	...	...
Total ...	17,244	4,775	82	6,598

Mahomedans.

The number of Mahomedan children under instruction in the Province including the Shan States, was 24,776 in 1926-27 as against 19,789 in 1921-22; the latter figure reflected the disturbance of the Khilafat movement as the attendance in 1916-17 was 24,899. The number of pupils in private institutions where the Koran only is taught is said to have risen slightly to about four thousand but the figures are not free from suspicion. Students in Arts College have increased from 30 in 1921-22 to 90 in 1926-27, while the increase in Secondary education is from 6,304 to 8,838, but despite this increase the community has not contributed towards the general increase shown by the Province under this head in proportion to its increase in population. Vernacular Schools have increased in number from 154 to 178 with an attendance of 11,874 as against 8,867 in 1921-22. The Quinquennial Report for 1922-27 states "there is no doubt that the teaching of Urdu in the Mahomedan Vernacular Schools in Burma is the main cause of the backward condition of these schools. As has been pointed out again and again in Annual Reports the home language of the Mahomedan children who attend these schools is Burmese or Bengali (in Arakan). Despite this fact, Urdu is the vernacular taught in these schools by teachers who frequently

have very little grip of the language themselves; the result is that children leave school from the Lower Primary School with little or nothing to show for their two or three year's schooling. The question has been thrashed out again and again, but there is no hope of a solution." In addition to these children in Urdu Schools there are nearly 9,000 in other recognised institutions, and the increase in attendance is shared equally between these two classes of schools.

The number of Mahomedan girls in Public Institutions rose from 4,131 in 1921-22 to 5,831 in 1926-27, and of these 95 are in English, 301 in Anglo-Vernacular and 5,426 in Vernacular Schools, while two are at the University and seven at special schools. The increase in the number attending English Schools is noticeable.

There are three training classes for Mahomedan teachers, and a fourth in Akyab was closed as "it was found that these Urdu teachers after the year's training were quite unable to teach through the medium of Urdu to children whose home language is Bengali." A training class for Mahomedan girls has been opened experimentally in Rangoon.

Karens.

The Karens continued to progress as the following table shows:—

Year.	Karen Anglo-Vernacular Schools.		Karen Vernacular Schools.		Other Schools.	Total.
	Number.	Pupils.	Number.	Pupils.	Pupils.	
1916-17 ...	13	2,822	1,165	32,047	3,186	38,055
1921-22 ...	13	3,659	1,044	31,415	3,240	38,314
1926-27 ...	14	4,538	976	42,676	2,930	50,144

The decrease in the number of Vernacular Schools is due to concentration and, quoting a report from an Inspector of Schools, the Quinquennial Report for 1922-27 notes "These schools receive considerable encouragement from the Karen community; the majority of the disregistered schools, even after the discontinuance of aid from public funds, continue to exist, because the teachers are provided by the community with board, lodging and a yearly remuneration."

Tamils and Telugus.

The Tamil and Telgu Schools are under the supervision of a special Deputy Inspector of Schools:—

Year.	Tamil and Telugu Anglo-Vernacular Public Schools.		Tamil and Telugu Public Vernacular Schools.	
	Number.	Pupils.	Number.	Pupils.
1916-17 ...	15	2,381	58	2,060
1921-22 ...	17	3,589	55	2,749
1926-27 ...	15	3,824	58	3,584

In addition there are said to be over one thousand Tamils and Telugus studying in private institutions. The Report for 1917-22 notes that the Venacular Schools "suffer from the migratory habits of the communities they serve. There has been a marked increase recently in the number of girls in their lower standards." Almost all these Vernacular Schools

are Primary and more than 80 per cent of the pupils are in the Lower Primary classes. As a result of opening Tamil and Telegu Elementary Training Classes and of the increased salary scales, the number and proportion of certificated teachers have risen. In 1921-22 there were 114 teachers of whom 73 were certificated and in 1926-27 112 were certificated out of a total of 132. It is to be noted that many members of these two communities attend night schools.

Other Indian Races.

Two Punjabi Anglo-Vernacular Schools have an attendance of 160; two Hindi Anglo-Vernacular Schools have 473 pupils and two Hindi-Vernacular Schools 126 scholars, while two Gurkha Vernacular Schools show an attendance of 91.

Other Indigenous Races.

Of the indigenous races the Shans, Kachins, and Chins belong to the Backward Tracts and were not included in the Reforms Scheme. Talaing schools show an increased attendance of 3,590, but Taungthu schools have fallen from 15 in 1921-22 to 8 in 1927-28 and the attendance has decreased from 710 to 540.

Chinese.

The only other community of importance is the Chinese, and of them the Quinquennial Report for 1922-27 notes "This community is independent in the matter of education; it does not appear to require assistance from State funds and prefers to manage its schools without grants-in-aid and the inspection that these entail. At the end of the last quinquennium there were five Chinese Anglo-Vernacular Schools under private management but aided; the number remains the same but the attendance has increased from 428 to 812. There are no Chinese Public Vernacular Schools. The figures show 720 private Chinese schools with an attendance of 7,860 (a slight increase on the figures for 1921-22). There is of course a large number of Sino-Burmese pupils in all Anglo-Vernacular Schools and these compare very favourably in application and intelligence with the pupils of other communities."

Number and Distribution of Schools.

Statistics of the recognized Primary and Secondary Schools, and of the pupils studying thereat, are shown by the administrative Civil Divisions of the Province in the following table :—

Division.	1918-19.				1926-27.			
	Secondary.		Primary.		Secondary.		Primary.	
	Schools	Pupils	Schools	Pupils	Schools	Pupils	Schools	Pupils.
Arakan ...	63	5,617	438	14,285	59	7,478	265	14,023
Pegu ...	219	21,056	1,091	43,460	283	35,253	775	46,311
Rangoon City	55	13,422	122	7,351	89	22,019	85	6,680
Irrawaddy ..	412	31,136	1,380	45,386	372	40,932	908	45,575
Tenasserim ...	207	21,027	960	35,667	205	27,709	605	33,916
Mandalay ...	197	16,797	1,635	45,056	184	21,849	538	59,559
Sagaing ...	90	6,803	641	20,087	139	15,182	707	33,245
Magwe ...	133	9,416	874	23,702	131	14,031	497	24,896
Total ...	1,376	125,274	7,141	234,994	1,462	184,453	4,381	234,205

Owing to a redistribution of districts the data for the Mandalay and Sagaing Divisions in the two periods cannot be compared separately and the two areas have to be amalgamated. Rangoon City which falls within the Pegu Division, is shown separately in view of its size and educational facilities. Of the number of pupils attending Anglo-Vernacular Boys' Schools in Rangoon, 2,702 are residents of places outside that town, including 26 from Mergui, 5 from Myitkyina, 11 from the Shan States, 16 from Akyab and 3 from the Salween District. The reduction in the number of Primary Schools is due to the policy of concentration adopted for financial reasons by the Divisional and District School Boards. Vernacular Middle Schools which are classed as Secondary and total about one-third of that class, are mainly in rural areas.

PART VI.

Note on the Working of the Meston Settlement in Burma.

1. The history of the financial arrangements between the Central Government and the Provincial Government in Burma presents features which differentiate its case from that of any other province in India. These, so far as they existed up to the time of the Meston Settlement, as set forth in the papers which were submitted for the information of the Meston Committee. For a correct appreciation of the present situation it is necessary that the broad facts described in the papers should be recapitulated briefly: and this is done in the succeeding paragraphs.

2. Burma is the youngest province of the Indian Empire. Arakan and Tenasserim were annexed at the end of the first quarter of the 19th century but Pegu was not annexed or the province of Lower Burma formed until 1852. It was not until ten years later that a Chief Commissioner was placed in charge of Lower Burma. In 1886 Upper Burma was annexed, but the status of the head of the combined province was not raised to that of Lieutenant-Governor until 1897. Administration on modern lines may be said to have begun from that year. The state of development which the province had then reached was exceedingly backward. The Local Government found itself charged with the administration of a great and scantily inhabited area, one half of which had lately emerged from indigenous rule of a description which debarred progress and the other half of which was scarcely more advanced. The staff to fulfil this task was meagre and not fully organised; the equipment in buildings was small and the buildings themselves nearly all of impermanent materials; and the equipment in means of communication wholly inadequate and for the most part similarly impermanent. The province was thus far below the level of other provinces, both in material and administrative development, at the time when the separation between central and provincial finances began to be effective.

3. From this time until the inception of the Meston Settlement the financial history of Burma may be summed up as a prolonged and ineffectual effort on the part of the provincial Government to secure the means of development. The Government of India applied the financial settlements to Burma in an even more rigorous manner than to other provinces and thus stereotyped the initial inferiority which the terms of the settlements made it impossible for the Local Government to remove. During this period there was a considerable material expansion, manifested in the spread of cultivation by the indigenous races and the exploitation of minerals, commerce and industry by Indian and foreign agency and capital. But the share which Government took in this expansion was practically confined to the maintenance of peace and order. For want of means, Government completely failed to keep pace with the demand for the means of development, such as communications;

while in staff and other adjuncts of administration Burma was at the end of the period practically as far behind other provinces as it was at the beginning.

4. A short account of the settlements will demonstrate the impossibility of securing under them any substantial reduction of the administrative handicap of Burma.

The settlement of 1902 was based on the 1901-02 budget and, on the figures shown therein, produced a nominal balance between provincial receipts and expenditure. But on the actuals of 1901-02 it would have resulted in a provincial deficit of Rs. 35 lakhs against a surplus of Rs. 7 lakhs under the previous settlement, Central revenues thus gaining Rs. 42 lakhs at the expense of Provincial. For Civil Works the allotment under the settlement was only Rs. 55 lakhs, though expenditure under this head had been rapidly growing and had reached Rs. 87 lakhs in 1900-01. The Local Government protested in vain against the insufficiency of this allotment. The first four years of the settlement, which covered the five year period 1902-03 to 1906-07 inclusive, witnessed provincial deficits varying from Rs. 16 to Rs. 33 lakhs annually : in the last year a surplus of Rs. 19 lakhs was realised. By using the accumulated balance of Rs. 129 lakhs and depriving other objects of expenditure of Rs. 95 lakhs, the outlay on Civil Works for which there was an absolute and immediate necessity was made to average Rs. 100 lakhs a year throughout the settlement.

5. The quasi-permanent settlement of 1907, introduced notwithstanding the protest in 1904 of the Local Government that the province was not ripe for a settlement of this nature, produced nominal equilibrium in the 1906-07 budget figures. But on the actuals for that year it would have replaced a provincial surplus of Rs. 19 lakhs by a deficit of Rs. 23 lakhs, Central revenues thus gaining Rs. 42 lakhs a year at the expense of Provincial. For Civil Works an allotment of only Rs. 80 lakhs was included, though in 1905-06 the actuals under this head had been 115 lakhs. The Local Government registered another ineffectual protest against this ; and in 1908, when the unfavourable result of the first year's working of the settlement was known, again asked in vain that the allotment should be raised to Rs. 100 lakhs. The settlement covered the four years 1907-08 to 1910-11 inclusive, during which the Civil Works expenditure was cut down to an annual average of Rs. 87 lakhs. In the first two years there were deficits of Rs. 31 and Rs. 20 lakhs, in the last two surpluses of Rs. 25 lakhs and Rs. 19 lakhs. In 1911 when it was clear that the settlement had produced provincial receipts much less than the Government of India had assumed when it was framed, the Local Government asked for a grant outside the settlement of a sum of Rs. 200 lakhs spread over five years to meet the most urgent necessities and thereafter the enhancement of the Civil Works allotment to Rs. 100 lakhs a year, drawing in support of these requests a vivid picture of the deplorable administrative conditions of the province. The response to this was that Central revenues assumed the responsibility of contributing Rs. 25 lakhs towards the Rangoon River Training Scheme.

6. The permanent settlement which took effect from the 1st April 1911 provincialised Forest revenue and expenditure and an additional one-eighth share of Land Revenue. But the estimated provincial revenue on which the settlement was based was short by Rs. 15 lakhs a year of the estimated provincial expenditure, a discrepancy which was

rectified only with effect from the 1st April 1915. On the actuals of 1910-11 the settlement would have converted a provincial surplus of Rs. 19 lakhs (the Civil Works expenditure being in that year Rs. 85 lakhs only) into a deficit of Rs. 19 lakhs, to the benefit by Rs. 38 lakhs of Central revenues. The settlement continued the allotment of Rs. 80 lakhs for Civil Works which had been condemned five years before as insufficient.

7. The prospect of securing funds for development by way of settlements having thus been finally extinguished, the Local Government in 1912 submitted a scheme for the imposition for 15 years of a cess on exported rice, the proceeds of which should be earmarked for the equipment of the province with roads ; and at the same time asked for an annual grant of Rs. 20 lakhs for the same period towards equipment with buildings. After three years the Government of India replied admitting the backwardness of the province and the unfavourable working of the settlement in Burma in comparison with other provinces. They restored the deficiency of Rs. 15 lakhs abovementioned and made a guarantee, to take effect from the financial year after that in which peace should be concluded, of a minimum growth of revenues. The province reaped no benefit from this guarantee. The proposals for a rice cess and for an annual grant were rejected.

8. In his Note for 1919-20 on the administration of the provincial finances of Burma, the Accountant-General showed that for the 13 years beginning with 1907-08 Provincial revenues had been less by a total of Rs. 364 lakhs than the Government of India had anticipated in framing the settlements, while provincial expenditure had been Rs. 495 lakhs less than anticipated. The aggregate effect on administration of this unforeseen result when combined with the calculated rigour of the settlements may be imagined. As an indication of this effect, the facts that, comparing the annual averages for the 10 years 1897-98 to 1906-07 with those for the 10 years 1907-08 to 1916-17, the expenditure on new buildings in Burma decreased by 35 per cent. while on the combined figures for other provinces it increased in the rest of India by 111 per cent. ; the expenditure on new communications in Burma decreased by 32 per cent. while for the rest of India it increased by 97 per cent. ; and the expenditure on Civil Works as a whole increased in Burma by only 9 per cent. while for the rest of India it increased by 123 per cent., are illuminating. These figures are especially significant when it is remembered that in 1897 Burma started very far behind other provinces in equipment.

9. The table below compares the effects of financial settlements in Burma with their effect in the other provinces of India as a whole. The table exhibits actual receipts and expenditure, under heads ordinarily appearing in the accounts of provinces, as these heads were divided between Central and Provincial during the 24 years beginning with 1897.

Table showing the Total Revenue and Expenditure of Burma and other Provinces in India (in Rs. lakhs).

Year.	Imperial Revenue deducting assignments to Provincial.		Provincial Revenue including assignments from Imperial.		Total Revenue, Imperial and Provincial.		Imperial Expenditure.		Provincial Expenditure.		Total Expenditure, Imperial and Provincial.		Percentage of Total Expenditure, *plus* Provincial surplus or *minus* Provincial deficit, to Total Revenue.		Provincial surplus (+) or deficit (−).	
	Burma.	Other Provinces.	Burma.	Other Provinces.	Burma.	Other Provinces.	Burma.	Other Provinces.	Burma.	Other Provinces.	Burma.	Other Provinces.	Burma.	Other Provinces.	Burma.	Other Provinces.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1897-98 ...	2,15	38,93	3,16	19,30	5,31	58,23	23	11,04	2,99	19,94	3,22	30,98	64	52	+ 17	− 64
1898-99 ...	2,52	40,62	3,41	20,46	5,93	61,08	26	7,02	3,00	19,44	3,26	26,46	62	45	+ 41	+ 1,02
1899-00 ...	2,42	40,60	3,47	19,32	5,89	59,92	26	9,69	3,21	19,76	3,47	29,45	63	48	+ 26	− 44
1900-01 ...	2,58	42,05	3,65	20,07	6,23	62,12	27	13,04	3,50	19,99	3,77	33,03	63	53	+ 15	+ 8
1901-02 ...	2,60	42,38	3,65	21,69	6,25	64,07	28	8,02	3,58	20,35	3,86	28,37	63	46	+ 7	+ 1,34
1902-03 ...	3,43	43,19	3,41	21,65	6,84	64,84	32	8,57	3,74	21,63	4,06	30,20	54	47	− 33	+ 2
1903-04 ...	3,72	43,70	3,71	23,93	7,43	67,63	37	9,74	3,91	22,07	4,28	31,81	55	50	− 20	+ 1,86
1904-05 ...	4,04	46,74	3,86	22,39	7,90	69,13	40	9,97	4,02	21,92	4,42	31,89	54	47	− 16	+ 47
1905-06 ...	3,97	42,98	4,21	24,58	8,18	67,56	43	9,80	4,47	24,63	4,90	34,43	57	51	− 26	− 5
1906-07 ...	3,34	43,33	4,73	28,01	8,07	71,34	43	9,58	4,54	27,73	4,97	37,31	64	53	+ 19	+ 28

1907-08 ...	3,81	41,13	4,41	28,32	8,22	69,45	47	10,06	4,72	29,54	5,19	39,60	59	55	- 31	- 1,22
1908-09 ...	3,86	40,49	4,52	31,74	8,38	72,23	50	9,09	4,72	32,54	5,22	41,63	60	57	- 20	- 80
1909-10 ...	3,89	42,25	4,68	32,92	8,57	75,17	48	8,59	4,13	31,83	4,91	40,42	60	55	+ 25	+ 1,09
1910-11 ...	3,91	45,57	4,88	35,40	8,79	80,97	58	9,41	4,69	32,65	5,27	42,06	62	55	+ 19	+ 2,75
1911-12 ...	3,84	42,12	5,16	37,73	9,00	79,85	41	8,69	5,29	36,15	5,70	44,84	62	58	- 13	+ 1,58
1912-13 ...	3,73	38,46	6,08	43,77	9,81	82,23	45	8,66	5,20	37,89	5,65	46,55	67	64	+ 88	+ 5,88
1913-14 ...	4,42	38,36	5,61	40,87	10,03	79,23	46	9,77	5,52	41,39	5,98	51,16	61	64	+ 9	- 52
1914-15 ...	3,56	37,43	5,50	40,08	9,06	77,51	56	9,45	5,96	42,90	6,52	52,35	67	64	- 46	- 2,82
1915-16 ...	3,65	37,88	5,54	41,07	9,19	78,95	53	9,94	5,64	40,78	6,17	50,72	66	65	- 10	+ 29
1916-17 ...	4,28	47,26	5,93	42,61	10,21	89,87	52	9,45	5,59	39,36	6,11	48,81	63	58	+ 34	+ 3,25
1917-18 ...	4,49	53,58	5,56	41,73	10,05	98,31	52	10,25	5,78	41,42	6,30	51,67	60	56	- 23	+ 3,31
1918-19 ...	5,42	55,71	6,49	47,99	11,91	1,03,70	56	11,77	6,12	46,74	6,68	58,51	59	58	+ 37	+ 1,25
1919-20 ...	5,67	73,16	6,77	53,58	12.44	1,26,74	59	13,15	6,66	53,01	7,25	66,16	59	53	+ 12	+ 56
1920-21 ...	7,41	77,73	7,07	54.56	14,48	1,32,29	66	13,58	8,31	61,33	8,97	74,91	53	51	- 124	- 67,7
Average first twelve years.	3,20	42,18	3,85	23,45	7,05	65,63	35	9,63	3,87	23,29	4,22	32,93	60	50	- 2	+ 16
Average second twelve years.	4.52	49,13	5,77	42,94	10,29	92,07	53	10,23	5,77	42,12	6,29	52,35	62	58	+ 1	+ 82
Increase per cent. ...	+41	+16	+50	+83	+46	+40	+50	+6	+49	+81	+49	+59	+3	+16	...	...

NOTE.—Figures for this table are taken from Accounts Nos. 7, 8, 9 and 10 of the Finance and Revenue Accounts, Receipts and Expenditure under India General, and under Posts and Telegraphs, Mints, Imperial Railways and Military are excluded. Contributions to and from Local are included in Provincial Expenditure and Receipts. From the Burma revenue of 1920-21 a sum of Rs. 890 lakhs representing the payment to the province of Rice Control Profits is excluded. No corresponding reduction has been made in expenditure

The table represents the total general revenues raised and expended so far as these can be divided throughout the period between Burma and the rest of India. It will be seen that, on a twelve years' average, the revenue raised in Burma increased by 46 per cent. and in the rest of India by 40 per cent. The increase of revenue in Burma was therefore substantially greater than on the average elsewhere. But on the expenditure side the position is reversed ; because, while expenditure in Burma rose by 49 per cent. that in the rest of India rose by 59 per cent. The average annual percentage of total expenditure to total revenue, representing the value which a province receives for the taxes which it pays, increased by 2 in Burma and by 8 elsewhere.. The reason why the percentage in Burma was nominally high is explained in the next paragraph. Central revenues increased in Burma by 41 per cent. and in the rest of India by 16 per cent. It is true that Central expenditure increased in Burma much more than elsewhere, but this is not surprising in view of the much smaller ratio of Central expenditure to Central revenue in Burma than in other provinces. Provincial revenue, that is, the portion of the total revenue which the Government of India allocated for provincial purposes, increased in Burma by 50 per cent. while in the rest of India it went up by 83 per cent., and the comparison of provincial expenditure is similar. From this one fact it will be clear that Burma, far from being treated with special consideration as an undeveloped province, was placed in a position vastly inferior to that of the rest of India where development had already been secured.

10. Burma paid and still pays, in the form of the capitation and *thathameda* taxes, taxes which are essentially local in character and in other provinces are not included in the general revenues. The proceeds of these in 1920-21 were Rs. 95 lakhs.

In Burma the Military Police perform duties of defence on the frontier and of internal defence which are elsewhere a function of the military administration. It was calculated and accepted by the Meston Committee that 68 per cent. of the total cost of the force was incurred on these objects, and should be debited to Central and this decision was given effect to in the Meston Settlement. On actuals for 1920-21 this percentage represented Rs. 56 lakhs debited to Provincial.

Reducing the total expenditure for 1920-21, shown in the table in the previous paragraph by these amounts, it will be seen that in Burma the true percentage of expenditure to revenue was in that year not 53 but only 43, against 51 in the rest of India ; so that the Burman tax payer in reality received a much smaller return in services than did the tax payers of other provinces. Similar corrections in previous years would exhibit a similar result. Burma was even somewhat worse off than is here indicated on account of the nett cost of the Shan States administration to the province.

11. But the real value of this small proportion of the revenues which was spent was still further reduced by the excessive cost of administration and of civil works in Burma. The standard of living of the people of the province is high in comparison with that prevailing in other provinces and the result is manifest in the salaries which have to be paid to subordinate officers, clerks and servants in every department of the administration and in the rates of wages of both skilled and unskilled labour. The following specimen table, based on particulars

given in the 1913-14 budgets, indicates how greatly the cost of establishment in Burma then exceeded that in other provinces :—

Establishment under	Average monthly pay in Rs. of							
	Provincial officers.		Subordinate officers.		Clerks.		Servants.	
	Burma.	All India.	Burma.	All India.	Burma.	All India.	Burma.	All India.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Charges of District Administration.	434	375	200	152	62	38	12	8
Excise ...	413	288	104	80	67	39	13	9
Forests ...	459	406	30	17	65	46	12	8
Law and Justice—Courts of Law.	434	372	200	155	58	38	12	8

A Police Constable cost Rs. 14 in Burma against an average of Rs. 10 in India as a whole ; a Jail Warder Rs. 16 against Rs. 12 ; a Sub-Assistant Surgeon Rs. 95 against Rs. 51. The cost of establishment was further aggravated by the special allowances which had to be given to officials to compensate them for the expense and discomfort of living in Burma and by the numerous local allowances attached to service in remote, unhealthy and specially expensive localities. These allowances raised the cost of the Public Works establishment in Burma in 1913-14 by about 10 per cent. In 1915 the monthly average wage of an agricultural labourer was in Burma Rs. 12 to 15, as against an average of about Rs. 7 in the rest of India. An ordinary mason cost Rs. 30 per mensem against about Rs. 21 : a carpenter Rs. 60, against about Rs. 28 : a blacksmith Rs. 45, against about Rs. 30. The cost of keeping in repair a mile of average road in Burma was Rs. 233, against about Rs. 130 on the average elsewhere in India.

It was estimated after full investigation in 1918 that the whole cost of administration in Burma should be decreased by at least 20 per cent. in order to represent the cost of a similar administration in a normal province.

12. The preceding paragraphs furnish a sufficient explanation of the fact that at the beginning of the Meston Settlement little or no progress had been made in reducing the administrative handicap with which Burma entered in 1897 the era of modern financial settlements. The nature and extent of this handicap were fully set forth in the papers which were submitted to the Meston Committee : here only a few illustrative facts will be mentioned.

In 1917 there was in the whole of India one mile of railway to every 35 square miles of area : in Burma the proportion was 1 to 144. According to the latest figures available in 1918, the road mileage per 1,000

square miles of area was in Burma 54 against an average for other provinces of 230. An estimate of the cost of bringing such of the existing roads of Burma as could not be done without up to a minimum standard of efficiency, without constructing any new roads, framed after detailed enquiry by two officers placed on special duty in 1916-17 for the purpose of drawing up a programme of communications, amounted to a total of Rs. 834 lakhs at the rates for labour and material which then prevailed and have since been much enhanced.

Administrative buildings were in an equally deplorable condition. Outside Rangoon most of them consisted either of wood or of mat and thatch: many had lived their day and were scarcely worth repair. It was estimated that to provide decent court houses alone an expenditure of Rs. 82 lakhs was necessary. The housing of the police was scandalous.

Though the percentage of surplus to gross forest revenue was in Burma very much higher than in India, the forests remained undeveloped. The reserved area was only a fifth of the total forest area, whereas in the rest of India three-quarters of the total forest area was reserved or protected. Only 11 per cent. had been surveyed in detail against 63 per cent. in the rest of India. Only 6 per cent. was under working plans against 45 per cent. in the rest of India. Two-thirds of the reserved area was without working plans. Forest communications, other than floating streams, were practically non-existent and conservation, development and exploitation were in an exceedingly backward state.

On the Agricultural Department, Burma was spending in proportion to land revenue less than half the average amount.

The percentage of the total provincial expenditure devoted to Education was smaller in Burma than in any other province.

The assistance given to officers of Imperial services in the form of staff to enable them to discharge their duties, and to all officers in the form of clerks and servants, was in Burma very small. A comparison of establishments under " 3. Land Revenue—Charges of District Administration " showed that the proportion of Provincial to Imperial officers was in Burma 11 to 10 and in the whole of India 16 to 10 : the proportion of subordinate officers to Imperial officers was in Burma 26 to 10 and in all India 35 to 10 : and to each 10 officers of all services there were 30 clerks and 29 servants in Burma against 54 clerks and 70 servants in all India. In the Forest establishments there were to each superior officer 17 subordinate officers in Burma and 31 in the whole of India and, though the charges of superior officers were larger and more important than elsewhere, there were only 3 clerks to each superior officer against 4 in India and 2 servants against 3 in India. In the Civil Secretariat each Secretary had 6 fewer clerks and 3 fewer servants than on the average for the whole of India. The clerical and menial establishment under "19A. Law and Justice—Courts of Law," was in total less number numerous than in any province except Assam.

13. The Meston Committee, after consideration of the material placed before it of which a short summary has been given in the preceding paragraphs, recorded the following remarks in paragraph 18 of its Report :—

" The coming improvement in its revenues has been largely discounted by the heavy commitments necessary to give Burma the reasonable administrative conveniences which it now lacks.

The province, as we have satisfied ourselves is far behind India proper in what its Government does for the people. Profits flowing from the rice control scheme, and a wise outlay of borrowed capital, should enable rapid progress now to be made : but the heavy recurring expenditure which development entails will be more imminent than the new income which it will yield. We are convinced that a very substantial share of the surplus revenues of this province should be left free."

14. It may be here explaind that in 1919 and 1920 the price of Burma rice was controlled, in the first year in the interests of India and in the second in the interests both of India and of other countries. The difference between the values at world prices and at the control prices of Burma rice consumed in India was a complete loss of very great magnitude to the Burma cultivator. The control profits on Burma rice shipped in 1920 to countries other than India, which represented part of the difference between the value at control and the value at world prices of such rice, was allocated to Burma to be utilised in the interests of the cultivator; but not until after the Local Government had made a strong protest against the original proposal to utilise all except one crore of the profits for the reduction of India's floating debt or otherwise for the benefit of India as a whole. The rice control profits amounted to Rs. 917·52 lakhs.

15. Of the claims put before the Meston Committee by the Local Government one of the most important, namely the transfer to the Central Government of the cost of that portion of the military police which performs functions elsewhere assigned to the army, was conceded. But the other chief claim, namely, that the *thathameda* and capitation-taxes should cease to be reckoned as provincial revenue and should in future be regarded as local revenue was not entertained. This claim involved the reduction by Rs. 36 lakhs a year of the anticipated improvement of provincial revenues on which the Meston Committee based the contribution payable to the Central Government : and the failure to admit it deprived the Local Government of the means to carry out the localisation of these receipts which it had contemplated. This not only resulted in the continuance of the objectionable system of financing local bodies by means of doles from provincial funds, but also gave occasion for political embarrassments arising from agitation to abolish these taxes which in all probability would not have occurred had the taxes been localised.

16. The Settlement, however, was initially favourable to Burma in that the province was not, in its opening years, called on to pay as contribution a greater percentage of the all-India deficit than that, namely 6½ per cent. regarded by the Committee as a suitable standard contribution for Burma This was gratefully acknowledged by the Local Government. But the Local Government pointed out at the same time that the inclusion of *thathameda* and capitation-taxes in provincial revenues had a listinct bearing on the statistical appearances of the Committee's proposals and might give the mistaken impression that Burma had been treated with greater generosity than had actually been the case ; and, further, that this generosity was generosity in contrast with past restrictions and was not absolute generosity in contrast with other provinces.

17. The working of the Meston Settlement in Burma will now be examined. The table below shows the comparative expansion of revenue under the principal heads in Burma and the rest of India up to

the year 1926-27, which is the latest year for which figures are available in the Finance and Revenue Accounts :—

Net Receipts from principal sources of Ordinary Revenue (In Rs. lakhs).

Year.	Revenue.						Incidence per 10 of population in Rs.					
	Central Heads.		Provincial Heads.		Total.		Central Heads.		Provincial Heads.		Total.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1916-17 ...	2,16	22,60	7,22	50,71	9,38	73,31	20	10	68	22	88	32
1917-18 ...	2,63	30,31	6,60	52 38	9,23	82,69	25	13	62	23	87	36
1918-19 ...	3,23	0,80	7,72	53,56	10,95	84,36	30	13	73	23	1,03	36
1919-20 ...	3,56	45,61	7,84	60,30	11,40	1,05,91	29	20	65	26	94	46
1920-21 ...	5,21	52,46	7,32	58,97	13,53	1,11,43	39	22	63	25	1,02	47
1921-22 ...	5,31	57,21	9,04	58,43	14,35	1,15,64	40	24	69	25	1,09	49
1922-23 ...	7,42	58,45	8,52	61,91	15,14	1,20,36	56	25	65	26	1,21	51
1923-24 ...	7,29	60,49	8,51	63,17	15,80	1,23,66	55	26	65	27	1,20	53
1924-25 ...	7,91	61,03	9,58	63,63	17,49	1,24,66	60	26	72	27	1,32	53
1925-26 ...	8,80	60,92	9,59	64,73	18,39	1,25,65	67	26	72	28	1,39	54
1926-27 ...	9,31	60,28	9,67	63,57	18,98	1,23,85	71	26	73	27	1,44	53
Average first 5 years.	3,36	36,36	7,54	55,18	10,90	91,54	29	16	66	24	95	40
Average last 6 years.	7,67	59,73	9,15	62,57	16,82	1,22,30	58	25	69	27	1,27	52
Increase per cent.	+ 1,28	+ 64	+ 21	+ 13	+ 54	+ 34	+ 1,00	+ 56	+ 5	+ 10	+ 34	+ 32

(*Account No.* 13, *Finance and Revenue Accounts.*)

The Central heads included in the table are Customs, Taxes on Income and Salt ; and the Provincial heads are Land Revenue, Excise, Stamps, Forest, Registration and Scheduled Taxes.

The figures given in the table follow the place of receipt and not the place of real incidence. The table cannot therefore, in respect of Central Revenues, be regarded as an accurate index of the burden of taxation. But it clearly shows now fruitful a field Burma has been in comparison with other provinces for the expansion of Central resources. The rate of increase of Central revenues has been twice as great in Burma as in other provinces ; with the result that, whereas in 1916-17 only one-twelfth and in 1920-21 only one-eleventh of the total receipts under Central heads were collected in Burma, by 1926-27 the proportion had risen to little less than one-seventh. It also shows how much greater is the incidence of taxation, whether Central or Provincial, collected in Burma than that collected in the rest of India, and how much less elastic, whether in Burma or in India, Provincial revenues have been than Central Revenues.

18. In the following table are given the figures of Customs revenue in Burma and the rest of India :—

Customs Revenue (in Rs. lakhs).

Year.	Sea Customs.						Land Customs.		Excise duties, etc.		Total.	
	Imports.		Exports.		Miscellaneous.							
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1916-17 ...	88	8,74	60	1,80	1	7	...	5	1	40	1,50	11,12
1917-18 ...	83	10,81	77	2,44	1	9	...	9	25	77	1 86	14.20
1918-19 ...	93	10,96	84	2,77	1	6	...	5	34	1,43	2.12	15,27
1919-20 ...	1,18	13,48	29	4,32	1	8	...	7	41	1,62	1,89	19,57
1920-21	2,10	20,31	53	4,18	1	16	...	14	65	2,90	3,29	27,69
1921-22 ...	2,18	24.76	70	3,72	1	10	...	14	58	2,22	3,47	30.94
1922-23 ..	3.17	29,37	87	4,28	1	9	...	20	1,51	1,84	5,56	35,78
1923-24 ...	2,76	28,20	93	4,48	1	10	...	18	1,50	1,54	5,20	34,50
1924-25 ...	3,26	33,42	95	4,71	1	11	...	20	1,58	1,51	5,80	39,95
1925-26 ...	3,75	34,75	1,21	4,58	1	10	...	23	1,62	1,53	6,59	41,19
1926-27 ...	4,05	35,12	99	4,85	1	10	...	22	1,84	20	6,89	40,49
Average first 5 years.	1,18	12,86	61	3,10	1	9	...	8	33	1,44	2,13	17,57
Average last 6 years.	3,19	30,94	94	4,44	1	10	...	19	1,44	1,47	5.58	37,14
Increase per cent.	+1,70	1,41	+55	+43	...	+9	...	+1,44	+3,33	+3	+1,62	+1,11

(*Account No.* 14, *Finance and Revenue Accounts*).

Following the course of trade, the expansion of the revenue from imports by sea has been much greater in Burma than in the rest of India. The average annual value of imports of foreign private merchandise during the last six years in the table exceeded that during the first five years by 40 per cent. in Burma, but by only 16 per cent. in the rest of India. This result is mainly due to the fact that the war, and conditions in the years immediately succeeding the war when the price of rice was controlled, depressed the import trade of Burma to a much greater degree than that of India. For the three years ending with 1913-14, Burma's share of the imports by sea of private merchandise into India averaged 8·6 per cent. : for the three years ending with 1919-20 it averaged only 6·7 per cent.* There has since been more than a recovery ; the share for the three years ending with 1926-27 averaged 9·4 per cent. and in the last of these years it exceeded 10 per cent. Burma is a country which possesses a relatively large foreign population and an indigenous population with a high average standard of living and no prejudice against foreign articles, whether of food or otherwise. Moreover, industries producing manufactured articles competing with imported

* Table 13, Annual Statement of Seaborne Trade of British India with the British Empire and Foreign Countries.

manufactures are in Burma few and unimportant. Hence the large share of imports of foreign goods which goes to Burma. The share is somewhat larger even than it seems, because the coastwise imports of foreign merchandise from India into Burma exceed in value the coastwise exports of foreign merchandise from Burma into India. For the five years ending with 1926-27 the average annual amount of this excess was* Rs. 70 lakhs, representing probably some of Rs. 10 lakhs of Customs revenue collected in India on goods consumed in Burma.

* Tables 8 and 10, Annual Statement of the Sea-borne Trade and Navigation of Burma.

The incidence of import duties is higher in Burma than in the rest of India because Burma imports a relatively larger amount of articles which are highly taxed. For example, in 1926-27, nearly one- fifth of the 30 per cent. duty on silk piece-goods and other manufactures of silk was collected in Burma, and more than one-fifth of the duty on matches. The average incidence of the gross import duty on the value of imports of private merchandise (excluding salt) was in the first five years 8·2 per cent. in Burma and 7·2 per cent. in the rest of India ; and in the last six years, 15·6 per cent. in Burma and 14·6 per cent. in the rest of India.

Per head of population Burma pays twice as much in import duties as the rest of India, the figures for 1926-27 being :—

Burma	...	...	Rs. 3·07 per head.
Rest of India	...	...	Rs. 1·50 „

It may well be doubted whether this proportion bears any true relation to the comparative taxable capacity of the average individual. A large part of the Burma imports would not be necessary if the country were moderately furnished with manufacturing industries. Their absence is not only an economic weakness but also the occasion of higher taxation. A further relevant circumstance is that in Burma, far more than in India, the development of commerce and of the industries which furnish the materials for commerce and the financing of trade have been and still are dependent on the supply of capital from external sources : and it is to these sources that a great part of the profits of Burma commerce return. The proportion of the profits which remains in the country to benefit its inhabitants, on whom import duties ultimately fall, is relatively small. The industries of the country are mainly concerned with the preparation of raw materials for the market.

In view of these considerations there is every reason to believe that import duties constitute a heavier burden of taxation in Burma than in India. If this is so, the enormous enhancement of duties which has occurred since the Meston settlement must have resulted in a much greater proportionate addition to the burden of Burma than to that of other provinces. Attention is drawn to the fact that between 1921-22 and 1926-27 import duties increased in Burma by 86 per cent. and in the rest of India by 42 per cent. only.

The introduction of protective duties for the purpose of encouraging the Indian iron and steel industry has caused a loss to Burma of very considerable magnitude. In 1926-27 protective duties on iron and steel and steel railway track materials were levied in Burma to the extent of Rs. 23½ lakhs. It must be presumed that in India these duties are more than recouped by the increased prosperity of the industries benefited. But in Burma there are no iron and steel industries and, in the absence

of coal mining, no prospect whatever of their establishment ; and the nett result is that the Burma tax-payer is making a contribution of a very substantial amount for the benefit of India.

19. Export duties are levied on jute, rice and tea ; to which was added in 1919-20 an export duty on raw hides and skins. It is only the duties on rice and on hides and skins that affect Burma ; jute and tea are not exported. The duty on rice is levied under the provisions of section 3 of the Indian Tariff Act, 1894, at the rate of three annas per maund of 82⅔ pounds, or Rs. 5-1-8 per ton, on all rice, husked or unhusked, including rice flour, which is exported from India. Its amount during the first five years for which figures are given in the table was greatly reduced owing to the war and to the rice control ; for the ten years ending with 1913-14 the average proceeds collected in Burma had been Rs. 85 lakhs, against Rs. 59 lakhs in these first five years. For the second six years entered in the table receipts in Burma averaged Rs. 93 lakhs and in the rest of India Rs. 17½ lakhs. In September 1925 the Burma Legislative Council passed a resolution recommending the allocation to Burma of the export duty. In supporting this resolution to the Government of India, the Local Government pointed out that the entire proceeds from the export duty on rice in reality emanate from Burma, inasmuch as the quantity of rice sent from Burma to the rest of India exceeds the exports from the rest of India to foreign countries. It also contended that the duty falls wholly or in the main on the producer of Burma rice and that the potential receipts from land revenue, which is a source of provincial revenue, are *pro tanto* diminished thereby.

The Government of India rejected the proposal partly on the ground that the duty is passed on to the consumer and does not affect the rice producer in Burma to any appreciable extent : and partly on the ground that the proposal involved a very serious departure from the Meston settlement which even if it could be theoretically justified, could not be contemplated except at a general revision of the settlement.

They also pointed out that similar and nearly as heavy duties were also imposed by Burma's Chief competitors on the rice trade, namely, Indo-China and Siam. The year 1928 was a year of serious depression for the rice trade and it is doubtful whether the argument of the Government of India that the burden of the export duty is passed on to the consumer still holds good, even if formerly correct. Burma rice is meeting with severe competition from Italian and Spanish rice in Europe and exports to the Far East have also fallen off largely owing to the embargo placed on imports of rice from Burma by the Japanese Government

The Government of India has undertaken an examination of the question whether there is reason to suppose that the burden of the export duty is no longer passed on to the consumer and there the matter now rests. In the meantime in August 1928 the Burma Legislative Council passed another resolution recommending the total abolition of the duty.

20. The export duty on raw hides and skins was imposed in 1919 at 15 per cent *ad valorem* with a rebate of 10 per cent. on shipments to the United Kingdom. In 1923 the duty was reduced to 5 per cent. *ad valorem* with no rebate. The duty has produced in Burma only an insignificant revenue averaging Rs. 1 lakh a year for the second period of

six years. But as the following figures show the export trade has not flourished since the duty was imposed :—

	Average annual value of exports from Burma (Rs. Lakhs.)	
	1916-17 to 1919-20.	1920-21 to 1926-27.
Raw hides and skins ...	66·17	20·42
Tanned or dressed hides and skins and unwrought leather	1·63	13·58
Total ...	67·80	34·00

The development of the tanning industry, which was one of the main objects of the imposition of the duty, has not taken place so far as Burma is concerned.

It is stated by commercial bodies in Burma that the effect of the duty has been to cause a serious loss not only to those engaged in the hide export trade, but also to the owners of cattle. The addition of the duty has, it is said, so depressed the price that can be offered by buyers of hides that it does not pay to incur the cost of flaying and transport to the nearest marketting centre, particularly in the more remote districts. The Finance Bill of 1927 proposed the abolition of the duty but the proposal was defeated in the Legislative Assembly. Subsequently the Local Government was consulted on a suggestion to replace the duty by a cess to be expended for the benefit of the industry as a whole. Representatives of commercial interests were unanimous in opposing the application of a cess to Buama and the Local Government advocated the abolition of the duty without a substitute.

21. In 1916-17, the only excise duty levied was that of $3\frac{1}{2}$ per cent. on cotton manufactures. An excise duty on motor spirit at the rate of 6 annas per gallon accompanied by a similar additional import duty was imposed under Act No. II of 1917 for the period of the continuance of the war and six months after its end in order to check the consumption of petrol and secure the maintenance of supplies for military requirements. By Act No. III of 1919 the limit on duration was removed and the excise duty converted into a permanent source of revenue. The rate was reduced by Act XIII of 1925 to 4 annas a gallon, the corresponding import duty being at the same time reduced to 4 annas a gallon. It has been proposed by the Indian Road Development Committee, 1927-28, that the rate should be again raised to 6 annas a gallon, the additional 2 annas being spent on road development. An excise duty on kerosene at the rate of 1 anna per gallon was first imposed by Act XII of 1922, the import duty being at the same time raised from $1\frac{1}{2}$ to $2\frac{1}{2}$ annas per gallon.

By Ordinance No. 1 of 1925, the levy and collection of the cotton excise duty imposed by section 6 of the Cotton Excise duties Act, 1896, was suspended and the duty was abolished in the following year.

Through the abolition of this duty the Indian cotton manufacturing industry, or alternatively the Indian consumer, has received a considerable benefit in which there is reason to believe that Burma may not have shared to a proportionate extent. There is no cotton manufacturing

industry in Burma. The imports into Rangoon of foreign cotton piece-goods in 1926-27 amounted in value to Rs. 504 lakhs and the imports of Indian piece-goods to Rs. 100 lakhs only. Any decrease in the price of Indian cotton goods which may have resulted from the abolition of the duty could not therefore have been greatly felt in Burma

22. In September 1925, the Burma Legislative Council passed a resolution recommending the allocation to Burma of the excise duties on petrol and kerosene oil. The greater part of the proceeds of these duties is collected in Burma. In submitting this proposal to the Government of India, the Local Government held that the claim that the proceeds of the excise duties should be allocated to Provincial revenues is justified by the fact that they are a tax on the oil refining industry, which is an industry arising out of the development of the Government's mineral resources, and quoted certain provisions of the Devolution Rules in support of this view. Reference was also made to the disparity between the amount of central receipts and the amount of provinciall receipts from the Burma oil industry which were roughly in the ratio of 4 to 1.

The Government of India, in rejecting the claim, stated that the excise duty on petrol and kerosene is a pure tax on consumption and does not affect the oil refining industry except in so far as it reduces consumption, and that an excise duty on mineral products imposed on the production from factories cannot be said to arise out of or indeed to have any connection with the subject of governmental development of mineral resources. They also held that the interpretation by the Local Government of the provisions of the Devolution Rules on which reliance was placed was erroneous.

23. The table below shows receipts from taxes on income in Burma and the rest of India including India General :—

Receipts from Taxes on Income (Rs. lakhs).

Year.	Nett Income-tax.		Nett Super-tax.		Excess Profits Duty.		Total Taxes on Income.		Amount payable to Provincial Governments.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1916-17 ...	39	5,22	...	...	...	...	39	5,22	...	...
1917-18 ...	46	6,70	2	2,20	...	...	48	8,90	...	...
1918-19 ...	65	7,68	13	3,05	...	...	78	10,73	...	...
1919-20 ...	83	9,74	13	2,51	39	8,83	1,35	21,08	...	...
1920-21 ...	1,11	11.57	47	5,89	3	1,85	1,61	19,31	...	...
1921-22 ..	1,10	13,09	41	7.37	...	22	1,51	20,68	34	3,10
1922-23 ...	1,03	11.63	52	4,94	...	1	1.55	16 58	...	14
1923-24 ...	1,02	11.72	46	5,29	...	...	1,48	17,01	...	25
1924-25 ...	1,22	10,30	56	4,14	...	...	1,78	14,44	6	14
1925-26 ...	1,29	10,31	57	4,01	...	...	1,86	14,32	9	17
1926-27 ...	1,44	10,09	63	3,89	...	...	2,07	13,98	14	19
Average first five years	69	8,18	15	2,73	8	2,14	92	13,05	...	...
Average second six years.	1,18	11.19	53	4,94	..	4	1,71	16,17	10	67
Increase per cent. ...	+72	+37	...	...	...	...	+85	+24	...	...

(*Account No.* 15, *Finance and Revenue Accounts.*)

It will be seen that, comparing the groups of years before and after the Meston settlement as a whole, the increase of receipts which has taken place in Burma is out of all proportion to that in the rest of India. It is particularly noteworthy that, since the first year of the settlement there has been an expansion of receipts in Burma by more than one-third in contrast to a contraction to the same degree in the rest of India. The growth of the revenue in Burma is due to the amendment of the law and the enhancement of the rates ; the improvement of administration,—an improvement which dates from three or four years before the introduction of the Meston settlement ;—and the extension from the 1st April 1924 of income-tax assessment to Upper Burma, outside of Mandalay where it had previously been assessed. The receipts in Upper Burma outside of Mandalay—some Rs. 4 lakhs—are, however, of very minor importance.

The incidence on income of tax collected from sources other than companies, registered firms and interest on securities is higher in Burma than in the rest of India. The figures in income-tax Return No. IV for 1926-27 (columns 16 and 17) show an incidence of 5·13 per cent. on income for Burma and of 4·44 per cent. on income for the whole of India. The ratio of super-tax to income-tax is also higher in Burma than elsewhere.

In 1926-27, Burma contributed Rs. 1·57 per head of the population in the form of taxes on income, while the rest of India contributed only Rs. 0·60 per head.

24. The conditions under which business is carried on in Burma are peculiar. A very small proportion of the substantial trade is in the hands of the indigenous population. The vast bulk of the trade profits made in and derived from Burma go to Europeans or to natives of other provinces of India, principally Madras and Bombay, or to Chinese. There is no moneyed class in Burma that holds shares in the joint stock companies to any considerable extent. Most of the large European concerns which operate in the province are not assessed therein. Banking and shipping are carried on by companies assessed in Bombay and Calcutta. Practically none of the insurance companies is assessed to income-tax in Rangoon. The largest timber concern in the province is assessed in Bombay. The earnings of the Natukottai Chettiar firms, which practically monopolise the non-European banking business of the country, and of the members of these firms are only very partially assessed in Burma because their principals reside in the Madras Presidency or in Pudukotta. For a similar reason the Gujerati-speaking Indians from the Bombay Presidency, in whose hands is a large proportion of the rice export trade and the import trade of Burma, are in a very large number of cases assessed in Bombay.

On account of shese causes the proportion of income arising or accruing from the country which is assessed in it is much less in Burma than in the rest of India. The receipts shown in the table are therefore by no means a full index of the taxation on incomes derived from the province, a large part of which goes to other provinces. Nevertheless, their growth has been extraordinary, especially in view of the reduction which has been taking place in the rest of India ; and it may well be considered whether the share of the receipts which the Local Government receives under Devolution Rule 15 affords any sufficient reflection, in the form of an increase of provincial revenues, of the increase of the taxation of the non-agricultural resources of the

province. The argument that it is not reasonable to exclude provinces from the benefit of the growth of this elastic source of revenue obviously applies much more strongly to Burma than to other provinces.

25. The following table shows receipts from salt revenue in Burma and the rest of India :—

Receipts from Salt (in Rs. lakhs).

Year.	Sale of Government Salt.		Excise duty.		Import duty.		Miscellaneous less refunds.		Total Revenue.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1916-17 ...	...	51	9	499	18	138	...	7	27	695
1917-18 ...	...	88	14	583	15	113	...	9	29	793
1918-19 ...	...	56	19	422	15	113	...	-50	34	541
1919-20 ...	...	34	19	355	13	142	...	8	32	539
1920-21 ...	...	49	18	446	14	142	...	-50	32	587
1921-22 ...	...	43	13	396	20	158	...	4	33	601
1922-23 ...	...	48	11	448	21	186	-1	-31	31	651
1923-24 ...	...	69	17	681	44	187	...	3	61	940
1924-25 ...	...	41	8	460	27	240	-2	-35	33	706
1925-26 ...	...	38	7	382	27	174	...	4	34	598
1926-27 ...	...	43	7	407	27	180	...	6	34	636
Average first five years	...	55	16	461	15	130	...	-15	31	631
Average second six years.	...	47	10	462	28	188	...	- 8	38	689
Increase per cent. ...	...	-15	-34	...	+84	+45	...	...	+22	+ 9

Up to 1907 the duty on salt had been higher in India than in Burma and the reduction of the duty reduced the level of taxation in India without any corresponding change in Burma. In 1916-17 the duty both in Burma and India was Rs. 1-4-0 a maund and it remained at that figure except for one year, 1923-24, in which it was raised to Rs. 2-8-0. The excise duty increased in Burma during the war owing to the encouragement of local manufacture by high prices and shortage of imports : the position has now returned to normal. The table shows on the whole some growth of revenue in Burma and practical stagnation in India. The receipts there are swollen by the sale of Government salt and do not all represent taxation. Against them are set off charges not only on account of manufacture and purchase of Government salt but also on account of compensations (amounting in 1926-27 to Rs. 38 lakhs) consisting of payments to Indian States for the cession of rights in connection with this source of revenue. On the total of

excise and import duty the incidence per head of population in 1926-27 was in Burma Rs. 0·26 and in the rest of India Rs. 0·25. It will thus be seen that on salt Burma and the rest of India are about equally taxed. From Burma's point of view it is somewhat unfortunate that the rate of taxation on salt has not been increased *pari passu* with the rates of taxation under other central sources of revenue of which the incidence in Burma is much higher than in India. A proportionate increase of taxation under all central heads would have meant a reduction below the present figure of the ratio of Burma's burden to that of the rest of India.

26. It is of interest to show the relative burden of central taxation which in reality falls on Burma in comparison with the rest of India. This is done as far as possible in the table below. Under the head " Customs " receipts from export and excise duties are excluded, as the incidence of these duties is uncertain. Under the head " Taxes on income " amounts paid to Provincial Governments have been deducted. Under " Salt " receipts from the sale of Government salt have been excluded. Customs and salt compensations have also been deducted :—

Comparative Incidence of Central Taxation (Rs. lakhs).

Year.	Customs.		Taxes on Income.		Salt.		Total.		Percentage of total borne by Burma.
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	
1916-17 ...	90	8,84	39	5,22	27	6,07	1,56	20,13	7
1917-18 ...	86	10,96	48	8,90	29	6,64	1,63	26,50	6
1918 19 ...	96	11,09	78	10,73	34	4,55	2,08	26,37	7
1919-20 ...	1,20	13,68	1,35	21,08	32	4,61	2,87	39,37	7
1920-21 ...	2,23	21,18	1,61	19,31	32	4,99	4,16	45,48	8
1921-22 ...	2,20	25,04	1,17	17,58	33	5,21	3,70	47,83	7
1922-23 ...	3,19	29,63	1,55	16,44	31	5,63	5,05	51,70	9
1923-24 ...	2,78	28,46	1,48	16,76	61	8,33	4,87	53,55	8
1924-25 ...	3,29	32,86	1,72	14,30	33	6,29	5,34	53,45	9
1925-26 ...	3,78	35,01	1,77	14,15	34	5,20	5,89	54,36	10
1926-27 ...	4,08	35,36	1,93	13,79	34	5,55	6,35	54,70	10
Average first five years.	1,23	13,15	92	13,05	31	5,37	2,46	31,57	7·2
Average second six year.	3,22	31,06	160	15,50	38	6,04	5,20	52,60	9·0
Increase per cent.	+1,62	+1,36	+74	+19	+22	+12	+1,11	+67	...

The table is not favourable to Burma because it takes no account of the customs duty paid in India on goods consumed in Burma nor of the income-tax paid in India on incomes earned in Burma. Receipts under India General are included in the figures for the rest of India.

It will be seen from the table that the proportion of the total taxation borne by Burma has risen from an average of 7·2 per cent. in the first five years to an average of 9 per cent. in the second six years, and in the last two years amounted to no less than 10 per cent. There has

thus been a shifting from India to Burma of a very considerable part of the burden of Central taxation.

In paragraphs 23 to 30 of its Report, the Meston Committee discussed the question of the standard contributions which should be paid by the various provinces to any all-India deficit, and came to the conclusion that the contribution of Burma should be $6\frac{1}{2}$ per cent. of the deficit. In doing so, the Committee took into account (1) the indirect contribution through customs, income-tax, duties on salt, etc. (allowing for the facts that customs duties are paid in one province on goods consumed in another and that taxes on income are not always paid in accordance with the true local source of the income) ; (2) The capacities of the provinces to contribute, that is, their relative taxable capacities in the light of their agricultural and industrial wealth and other relevant incidents of their economic positions, not only at the time but from the point of view also of the capacity for expansion and development, and (3) the elasticity of the existing heads of revenue which would be secured to each province and the availability of its wealth for taxation. The Committee took the view that to do equity between the provinces it is necessary that the total contribution of each to the purse of the Government of India should be proportionate to its capacity to contribute, the total contribution being the sum of the indirect contribution in the shape of revenue and the direct percentage contribution towards the central deficit.

In the absence of the statistics which were before the Committee, it is difficult to say what ratio the Committee contemplated between the total contribution, direct and indirect, which Burma ought to pay and that which ought to be paid by other provinces. But the Committee, in reckoning the indirect portion of the total contribution, must obviously have contemplated taxation as it then existed, with allowance for expansion under the then existing scheme of taxation. The Committee could have anticipated neither an all-India deficit of $37\frac{1}{2}$ crores in 1921-22 instead of the deficit of less than 10 crores on which the calculations for the initial contributions from provinces were based, nor the radical alterations in taxation which occurred as a consequence. Nor could they have anticipated events such as the abolition of the cotton excise duty or the introduction of protective duties. These changes have completely altered the ratio between the indirect contribution of Burma and that of the rest of India. The direct contributions from the provinces are now no longer required and the total contribution is indirect. The final result is that Burma is left to pay a contribution far higher in proportion to that of the rest of India than, on the estimate of relative capacity to contribute which was presumably made by the Meston Committee, is justified. There have been, so far as is known, no changes in the relative economic positions of Burma and the rest of India which would warrant the conclusion that an estimate of relative capacity to contribute made in 1920 is not still substantially correct.

27. In the following table are shown receipts from the principal sources of provincial revenue, deducting refunds, assignments and compensations. The figures for the rest of India exclude India General, Baluchistan and the North-West Frontier Province, which are administered directly by the Central Government ; and those for Burma include the Shan States for which there were no separate statistics in the earlier years.

Receipts from Principal Sources of Provincial Revenue (Rs. lakhs).

Year.	Land Revenue.		Excise.		Stamps.		Forest.		Registration.		Provincial Rates Scheduled Taxes.		Total.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1916-17 ...	4,72	26,01	88	12,49	36	8,06	1,24	3,31	2	78	...	5	7,22	49,70
1917-18 ...	4,12	25,94	92	13,81	32	8,03	1,23	2,68	2	76	...	4	6,61	51,26
1918-19 ...	5,13	24,09	97	15,71	34	8,40	1,25	3,19	2	83	...	4	7,71	52,26
1919-20 ...	4,69	26,82	1,04	17,42	44	10,14	1,64	3,47	3	1,04	...	5	7,84	58,94
1920-21 ...	4,85	24,49	1,04	18,53	48	10,11	1,90	3,35	4	1,06	...	6	8,31	57,60
1921-22 ...	5,31	27,13	98	15,61	49	10,24	2,21	3,48	5	1,08	...	...	9,04	57,54
1922-23 ...	4,96	27,91	1,12	16,87	51	11,29	1,89	3,45	5	1,14	...	28	8,53	60,94
1923-24 ...	4,74	27,66	1,19	17,61	58	11,97	1,94	3,52	6	1,16	...	33	8 51	62,25
1924-25 ...	5,39	27,28	1,16	17,70	62	12,38	1,97	3,54	6	1,20	...	31	9,58	62,41
1925-26 ...	5,77	27,37	1,24	18,07	66	12,73	2,23	3,58	6	1,37	...	35	9,58	63,47
1926-27 ...	5,25	26,81	1,33	17,84	66	12,27	2,36	3,60	6	1,38	...	36	9,66	62,26
Average first five years.	4,70	25,47	97	15,59	39	8,95	1,45	3,00	3	89	...	5	7,54	53,95
Average second six years.	5,23	27,36	1,17	17,29	59	11,81	2,10	3,53	6	1,22	...	27	9,15	61,48
Increase per cent.	+11	+7	+21	+11	+51	+32	+45	+18	+118	+37	...	+466	+21	+14

(*Account No.* 13, *Finance and Revenue Accounts*.)

The growth of provincial revenues in Burma has been somewhat greater than in the rest of India ; but in comparison with the growth of central revenues it has been negligible. The incidence of land revenue in Burma is much higher than elsewhere ; of the total receipts under this dominant head 15·4 per cent. was collected in Burma in 1916-17 and 16·4 per cent. in 1926-27. In Burma the receipts include the proceeds, about Rs. 100 lakhs, of capitation and *thathameda* taxes which are not levied in other provinces, and a large fishery and miscellaneous land revenue which in 1926-27 amounted to Rs. 94 lakhs against a total of Rs. 72 lakhs in the other provinces. But, apart from these special circumstances, the amount of ordinary land revenue is large in proportion to the comparative taxable capacity of land in Burma and in other provinces. This was shown in detail in the papers which were furnished to the Meston Committee, and it receives general confirmation from the calculations of gross agricultural income in 1921-22 which are referred to at page 138 of " The Science of Public Finance " (Findlay Shirras). According to these the gross value of the agricultural produce of Burma was 7·2 per cent. of that of the whole of India. But in 1921-22 10·2 per cent. of the total ordinary land revenue was collected in Burma and the percentage had risen in 1926-27 to 10·7, though the cost of cultivation of land is much higher in Burma than in India and though the credit to Irrigation had been increased. The apparent increase of Excise revenue in Burma is greater than the actual : the latest figures were swollen by a change in the Excise year which necessitated the disposal of licenses for 14 months instead of 12. The expansion under Stamps and Registration is certainly encouraging, but these are in Burma comparatively unimportant sources of revenue. Forest revenue, far more important in Burma than elsewhere, has shown a remarkable increase owing to the rise in the price of timber and increased extraction. But girdlings have already passed the peak and a decrease of extraction accompanied by a fall of revenue is to all appearance imminent.

Up to 1926-27 no fresh taxation had been imposed in Burma : from the year 1928-29 a betting tax estimated to produce about Rs. 5 lakhs annually is being levied.

In 1926-27 the incidence of taxation from the principal sources of provincial revenue was in Burma Rs. 7·3 per head of the population and in the rest of India Rs. 2·7. In view of these figures it can hardly be contended that in Burma provincial taxation is insufficient.

28. The Revenue Receipts and Expenditure of Burma and the other provinces are compared in the tables below. The figures for Burma include the Shan States Federation, which is responsible for the increase of receipts under the head " Miscellaneous." For the first five years the figures follow the division of revenue and expenditure which then existed.

Provincial Revenue Receipts (Rs. lakhs).

Year.	Principal Heads of Revenue.		Railways.		Irrigation.		Interest.		Civil Administration.		Civil Works.		Miscellaneous.		Extraordinary Items and Revenue in England.		Total Revenue.		Transfers to and from Central.		Total Provincial Revenue Receipts.	
	Burma.	Rest of India	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1916-17 ...	5,06	33,04	...	...	17	3,99	2	49	26	2,16	4	37	2	48	...	...	5,57	40,53	+37	+2,07	5,94	42,60
1917-18 ...	4,71	35,10	...	...	14	3,93	2	45	24	2,46	4	36	2	48	...	...	5,17	42,78	+40	+1,94	5,57	44,72
1918-19 ...	5,49	37,06	...	...	14	4,14	2	37	27	2,59	5	39	2	54	...	...	5,99	45,09	+49	+2,91	6,48	48,00
1919-20 ...	5,82	42,23	...	...	16	4,57	2	52	28	2,73	4	41	9	61	...	...	6,41	51,07	+37	+2,50	6,78	53,57
1920-21 ...	6,35	43,16	...	...	12	4,61	3	56	27	2,84	5	60	2	72	...	...	6,84	52,49	+22	+2,07	7,06	54,56
1921-22 ...	9,38	62.48	...	2	4	5,68	5	1,03	22	2,51	6	57	3	1,17	...	...	9,78	73,36	-88	-12.11	8,90	61,25
1922-23 ...	8,53	63,01	...	1	42	6,16	6	1,34	26	3,02	8	55	17	1,35	...	...	9,52	75,44	-66	-8,57	8,86	66,87
1923-24 ...	8,51	64,52	1	3	36	6,71	8	1,51	28	3,16	11	54	46	1,41	...	...	9,81	77,88	-64	-8,20	9,17	69,68
1924-25 ...	9,64	65,19	...	3	39	6,61	13	1,81	35	3,16	14	58	31	1,68	...	...	10,96	79,06	-64	-8,10	10,32	70,96
1925-26 ...	9,68	66,20	...	3	44	7.04	13	2,21	35	3,24	9	59	35	1,69	9	1,46	11,13	82,46	-46	-5,62	10,67	76,84
1926-27 ...	9,81	65,10	...	2	24	6,46	12	2,24	37	3,29	14	55	34	1,57	3	1,28	11,05	80,51	-50	-4,63	10,55	75,88
Average first five years.	5,49	38.12	...	...	15	4,25	2	48	27	2,55	4	43	3	56	...	...	6,00	46,39	+37	+2,30	6,37	48,69
Average second six years.	9,26	64,42	...	2	32	6,45	9	1,69	31	3,06	10	56	28	1,46	2	46	10,38	78,12	-63	-7,87	9,75	70,25
Increase per cent....	+ 69	+69	...	...	+116	+52	+332	+254	+16	+20	+135	+32	+714	+158	...	...	+73	+68	...		+53	+44

NOTE.—Receipts from Rice Control Profits amounting to Rs. 890 lakhs in 1920-21 and Rs. 28 lakhs in 1921-22 are excluded from the figures for Burma.

(*Account No.* 8, *Finance and Revenue Accounts.*)

Provincial Revenue Expenditure (Rs. lakhs).

Year.	Direct Demands on Revenue including Capital Outlay charged to Revenue.		Railways.		Irrigation (including Capital Account charged to Revenue).		Debt Services.		Civil Administration.		Civil Works.		Miscellaneous (including Famine Relief).		Extraordinary Items.		Total Expenditure charged against Revenue.					
																	In India.		In England (including exchange).		Grand Total.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1916-17 ...	1,28	8,04	...	...	12	2,80	1	32	3,12	20,14	83	4,98	23	3,08	..	...	5,59	39,36	...	...	5,59	39,36
1917-18 ...	1,26	8.29	...	...	14	2,98	1	31	3,19	21.29	95	5.48	23	3,07	...	...	5,78	41,42	...	...	5,78	41,42
1918-19 ...	1,38	9.53	...	...	13	3,10	2	35	3,41	23,92	92	6,30	27	3,53	...	...	6,13	46,73	...	...	6.13	46,73
1919-20 ...	1,47	10,48	...	...	16	3,29	2	46	3,53	27 ..	1.18	7,84	30	3,88	...	...	6,66	53,01	...	...	6,66	53.01
1920-21 ...	1,65	12,97	...	...	43	3,52	3	55	4,10	31,35	1,76	9,06	33	3,88	...	...	8,30	61.33	...	...	8.30	61,33
1921-22 ...	1,63	9.94	47	2	23	4,71	– 14	1,16	4,26	38,31	1,62	8,40	44	6,35	...	...	8,41	68,89	63	1,23	9.04	70,12
1922-23 ...	1,73	9,82	65	1	68	3,50	– 17	1,40	4,63	37,95	1,96	6,47	48	6.11	...	...	9.96	65 32	40	1,55	10,36	66,87
1923-24 ...	1,74	8,79	– 1,08	1	51	4,40	– 13	1,99	4,94	38,16	2,21	6,15	67	5,64	...	...	8,86	65,14	38	1,71	9,24	66,85
1924-25 ...	1,75	7,32	...	1	52	4,28	– 14	2,58	4,98	40,48	2,06	5,83	71	5,34	...	23	9,88	66,07	43	2,02	10,31	68,09
1925-26 ...	1,91	8,66	...	1	68	5,32	– 14	3,42	5,12	42,42	2,62	6,64	62	5,72	...	1	10,81	72,20	49	2,40	11,30	74,60
1926-27 ...	1,85	8,81	– 5	1	58	6,16	– 25	3,20	5,66	43,70	2,43	8,03	78	5,54	32	20	11,32	75,65	57	2,6.	11,89	78,28
Average first five years.	1,41	9,86	...	...	19	3,14	2	40	3,47	24,75	1,13	6,73	27	3,49	...	...	6,49	48,37	...	...	6,49	48,37
Average second six years.	1,77	8,89	– 2	1	53	4,73	– 16	2,30	4,93	40,17	2,15	6,92	62	5,79	5	7	9,87	68,88	49	1,92	10.36	70,80
Increase per cent.	+26	– 10	...	...	+172	+51	...	...	+42	+62	+91	+ 3	+127	+66	...	...	+52	+42	...	...	+60	+46

(*Account No. 9, Finance and Revenue Accounts.*)

29. The table of revenue receipts shows that the expansion of provincial resources brought about by the Meston settlement has been substantially the same in Burma as elsewhere. The total revenue of Burma in 1920-27 was very nearly double what it was in 1916-17 and the same is the case in the rest of India. The initial advantage which Burma possessed in regard to the amount of contribution to central revenues has, with the abolition of contributions, disappeared.

It will be noticed that receipts from sources other than the principal heads of revenue are much smaller in proportion to receipts from the principal heads in Burma than in the rest of India. In Burma an amount equal to an eighth or less of the receipts from the principal heads is obtained from other sources : in the other provinces the proportion is on the average one-fifth or more. Burma must, therefore, more than other provinces rely on taxation.

30. On the expenditure side the immediate enhancement which followed the introduction of the Meston settlement was in Burma not so great as in other provinces, chiefly because Burma was relieved of the cost of the frontier military police. But, as the Meston Committee observed, the need for development in all directions was very much greater in Burma than in India ; not only so, but in the years preceding the introduction of the Meston settlement the expansion of expenditure in Burma had, for financial reasons, been slower than in other provinces. Between 1916-17 and 1920-21 the total expenditure increased in Burma by 48 per cent. and in the other provinces by 56 per cent. It is therefore not surprising that between 1921-22 and 1926-27 the increase of total revenue expenditure was in Burma 32 per cent. against an average of 12 per cent. for the other provinces.

A great part of the increase was due to the construction of necessary roads, buildings and other works. Large capital expenditure on these was financed from revenue with the assistance of the rice control profits and this is reflected in the statistics for expenditure under Civil Works and Irrigation. It may be incidentally remarked that portion of the profits was used to take over from the Government of India the Provincial Loan account (as well as the capital expenditure on major irrigation works), a fact which accounts for receipts instead of expenditure under the head " Debt Services " in the second period of six years. In other provinces capital outlay of large amount was made from loans as will be seen from the table of disbursements in paragraph 34 below.

Owing to changes in the classification of expenditure, it is convenient to consider the comparative growth of expenditure under the two heads " Direct demands on revenue " and " Civil Administration " together. On the combined totals, the average annual expenditure under these heads in Burma increased in the second period of six years by 37 per cent. over the average in the first period of five years, the corresponding increase in India being 42 per cent. This difference was mainly due to the absence of payments for the frontier military police in the second period. From 1921-22 to 1926-27 the increase in Burma was 28 per cent. against only 9 per cent. in the other provinces.

The very large increase of expenditure in Burma under the head " Miscellaneous " is due to a comparatively very heavy bill for superannuation allowances and pensions (Rs. 40 lakhs in 1926-27 against Rs. 267 lakhs for all other provinces), large expenditure in the extensive

"backward tracts" and the payment of a guarantee on the newly constructed Moulmein-Ye railway.

The item of extraordinary expenditure of Rs. 32 lakhs in 1926-27 was incurred on the construction of the Mingaladon Cantonment at the cost of the provincial government.

In recent years expenditure has been somewhat enhanced by the liability to bear customs duty on stores imported by Government, which did not exist at the time of the Meston settlement. The amount of this duty in 1926-27 was Rs. 2·69 lakhs.

31. The expenditure under the head "Civil Administration" is shown in detail in the table below.

Revenue Expenditure under the head "Civil Administration" (Rs. lakhs).

Year.	General Administration.		Administration of Justice.		Jails and Convict Settlements.		Police.		Ports and Pilotage.		Scientific Departments.		Education.		Medical.		Public Health.		Agriculture.		Industries.		Miscellaneous Departments.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1916-17 ...	17	1,20	50	4,34	16	1,21	1,37	6,32	16	14	...	...	31	4,22	17	1,01	9	57	6	76	...	...	1	23
1917-18 ...	17	1,2[illegible]	49	4,37	1[illegible]	1,30	1,40	6,52	16	14	...	...	35	4,56	17	1,15	8	73	8	85	...	...	1	28
1918-19 ...	17	1,27	49	4,57	15	1,6[illegible]	1,51	7,13	18	15	...	...	42	5,3[illegible]	19	1,33	8	73	9	1,01	...	...	1	56
1919-20 ...	1[illegible]	1,42	51	4,94	1[illegible]	1,87	1,54	8,02	17	29	...	...	42	6,20	21	1,62	9	90	9	1,15	...	...	1	47
1920-21 ...	22	1,81	58	6,00	18	1,90	1,82	9,39	21	20	...	...	46	7,02	24	2,04	10	90	11	1,36	...	...	2	52
1921-22 ...	79	7,27	42	4,47	24	2,00	1,46	10,34	23	4	2	5	58	8,01	30	2,42	8	1,32	13	1,60	2	60	1	19
1922-23 ...	90	7,30	48	4,53	26	2,09	1,40	10,18	31	5	2	4	6[illegible]	8,11	31	2,44	7	9[illegible]	16	1,50	1	60	6	21
1923-24 ...	93	7,88	54	4,56	30	1,77	1,42	9,60	8	3	1	3	76	8,70	35	2,41	9	93	1	1,45	1	53	8	27
1924-25 ...	1,05	9,22	57	4,65	2[illegible]	1,78	1,31	9,68	27	9	1	3	81	8,92	37	2,55	1	1,30	18	1,50	3	52	3	26
1925-26 ...	99	9,40	59	4,71	29	1,83	1,33	9,57	19	7	1	5	9[illegible]	9,90	39	2,71	10	1,67	19	1,69	4	57	3	25
1926-27 ...	1,03	9,56	6[illegible]	4,76	30	1,88	1,47	9,69	8	8	2	5	1,15	10,42	48	2,98	24	1,55	19	1,88	4	58	3	27
Average first five years.	18	1,39	51	4,8[illegible]	16	1,59	1,53	7,48	18	18	...	...	39	5,47	20	1,4	9	77	9	1,03	...	...	1	41
Average second six years.	95	8,44	54	4,61	27	1,89	1,40	9,84	23	6	1	4	82	9,01	37	2,58	11	1,28	17	1,60	3[illegible]	57	4	24
Increase per cent.	+4,15	+5,09	+5	−5	+70	+19	−8	+32	+29	−67	...	...	+110	+65	+87	+81	+25	+67	+100	+56	...	...	...	...

The relatively high charges under "Administration of Justice," "Jails" and "Police" in Burma are noteworthy, reflecting as they do the criminality of the province. Notwithstanding a very serve epidemic of crime from 1923 onward, the charges for police were curtailed by a drastic reorganisation in 1924 which greatly reduced the number of police-stations while increasing the pay of constables to a living wage. But some increase in 1926-27 could not be avoided and further increases, mainly for the improvement of the police organisation in relation to voilent crime, have since been necessary ; so that the budget for 1928-29 shows an expenditure of Rs. 153 lakhs. The expansion under Jails was inevitable with an increasing convict population ; and under this head it has been necessary to provide nearly Rs. 35 lakhs in the 1928-29 budget, while for "Administration of Justice" a provision of Rs. 69 lakhs, or Rs. 6 lakhs more than the actuals for 1926-27, has been made.

Under the group of heads "Education," "Medical," "Public Health," "Agriculture," "Industries," "Scientific" and "Miscellaneous Departments," there was between 1921-22 and 1926-27 a large increase of the aggregate expenditure, amounting in Burma to 89 per cent. of the figures for the former year and in the other provinces to 25 per cent. The standard of expenditure on these objects had long been inadequate in this province : and disparity with other provinces was aggravated by the fact that from 1916-17 to 1920-21 the increase in Burma had only been 45 per cent. against 75 per cent. in them. Much leeway had therefore to be made up ; and even in 1926-27 expenditure under these heads formed a smaller percentage of the total expenditure under "Civil Administration" and of the total expenditure charged against revenue in Burma than in the other provinces. But the provincial budget for 1928-29 shows further large increases under "Education," "Medical," "Public Health" aud "Agriculture," and the full expenditure necessitated by the administrative developments in these "nation-building" activities which have been made or approved is not represented by the figures shown in the table. It is here relevant to note that in Burma the field for local taxation in aid of these objects is circumscribed by the fact that capitation and *thathameda*-taxes are still credited to provincial funds ; and that local bodies rely for their resources largely on provincial contributions.

32. The tables below show the variations in receipts from the principal sources of provincial revenue and in total provincial revenue receipts which have occurred since 1926-27. The figures for 1928-29 are budget estimates. The receipts from the Shan States are excluded.

Receipts from the Principal Sources of Provincial Revenue (Rs. Lakhs).

Year.	Land Revenue.	Excise.	Stamps.	Forest.	Registration.	Scheduled Taxes.	Total.
1926-27 ...	523	133	66	217	6	...	945
1927-28 ...	535	124	70	208	7	...	944
1928-29 ...	542	124	74	206	7	5	958

Provincial Revenue Receipts (Rs. Lakhs).

Year.	Principal Heads of Revenue.	Railways.	Irrigation.	Interest.	Civil Administration.	Civil Works.	Miscellaneous.	Extraordinary items.	Total Revenue.	Transfers to and from Central.	Total Provincial Revenue Receipts.
1926-27 ...	959	...	24	12	38	13	7	3	1,056	—50	1,006
1927-28 ...	959	...	32	11	44	20	5	...	1,071	...	1,071
1928-29 ...	971	...	30	11	43	11	7	...	1,073	...	1,073

Taking into account the fact that excise receipts for 1926-27 were abnormal, the increase in 1927-28 of revenue from the principal sources was about Rs. 10 lakhs, an increase under Land Revenue and Stamps being partially set off by a decrease under Forest. An additional expansion of Rs. 15 lakhs in total Provincial revenue receipts was due to increases under Irrigation, Civil Administration and Civil Works.

While the Budget Estimate of receipts for 1928-29 may perhaps prove conservative the figures do not indicate the probability of any rapid expansion in future.

33. The tables below show the increase of expenditure in Burma which has occurred since 1926-27. Expenditure in the Shan States is excluded and charges in England are included under the heads to which they appertain. The figures for 1928-29 are the Budget Estimates.

Provincial Expenditure Charged to Revenue (Rs. lakhs).

Year.	Direct Demands on Revenue.	Railways.	Irrigation.	Debt Services.	Civil Administration.	Civil Works.	Miscellaneous.	Extraordinary items.	Total.
1926-27 ...	1,86	—5	59	—25	5,75	2,33	87	32	11,42
1927-28 ...	1,81	...	61	—25	6,01	2,65	1,01	12	11,96
1928-29 ...	2,00	...	45	—24	6,24	2,59	73	1	11,78

Revenue Expenditure under the head Civil Administration (Rs. lakhs).

Year.	General Administration.	Administration of Justice.	Jails and Convict Settlements.	Police.	Ports and Pilotage.	Scientific Departments.	Education.	Medical.	Public Health.	Agriculture.	Industries.	Miscellaneous Departments.	Total.
1926-27 ...	1,06	65	31	1,49	8	3	1,13	48	24	20	5	3	5,75
1927-28 ...	1,06	67	32	1,48	13	3	1,31	46	27	21	4	3	6,01
1928-29 ...	1,09	69	35	1·53	13	1	1,32	51	31	22	4	4	6,24

On the budget figures for 1928-29, the increase of revenue expenditure shown in the first table is Rs. 36 lakhs a year over the actuals for 1926-27.

The real increase was Rs. 101 lakhs, because (*a*) in 1926-27 there was an extraordinary expenditure of Rs. 32 lakhs and (*b*) in the 1928-29 budget two items of Rs. 17 lakhs each for construction of irrigation works, etc., and payment of commuted value of pensions which had in previous years been included in expenditure charged to revenue (under the heads " Irrigation " and " Miscellaneous ") were included under expenditure not charged to revenue.

The increase of 14 lakhs under " Direct Demands on Revenue " was due to provision for capital outlay on Government estates and that of Rs. 26 lakhs under " Civil Works " to increased expenditure on the provision of communications and buildings in pursuance of the policy of development. The details of the increase of Rs. 49 lakhs under " Civil Administration " show that it was distributed over most of the heads. The largest expansion was that of 19 lakhs under " Education " which is accounted for mainly by increased grants to the University, and to local bodies for primary education.

The increase under " Ports and Pilotage " is due partly to replacements of Government vessels and partly to smaller recoveries from other departments ; and that under " Public Health " to greater expenditure on works such as the Mergui sea wall and reclamation of delta towns.

The exceptionally high figure of expenditure under " Miscellaneous " in 1927-28 is accounted for by the write off of the balance of a loan to the Myingyan Spinning and Weaving Company and a contribution to the Rangoon Development Trust for the reclamation of a swamp.

34. A summary of the receipts and disbursements of Provincial Governments from 1921-22 to 1926-27 is contained in the tables below in which figures for the Shan States are included.

Provincial Receipts (Rs. lakhs).

Year.	Revenue.		Public debt incurred.		Deposits and Advances.		Loans and Advances by Provincial Governments.		Advances from Provincial Loans Fund.		Total Provincial Receipts.		Opening Balance.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1921-22 ...	9,18	61,25	...	11,35	1	3,55	23	3,84	...	...	9,42	79,99	5.72	10,49
1922-23 ...	8,86	66,88	...	10,78	...	1,73	27	3,32	...	...	9,13	82,71	5,85	6,83
1923-24 ...	9,16	69,69	...	14,20	...	1,75	26	5,09	...	...	9,42	90,73	3,75	9,00
1924-25 ...	10,31	70,97	...	10,15	1	1,84	37	1,56	...	...	10,69	84,52	3,30	13,13
1925-26 ...	10,69	76,82	...	73	1	2,04	44	1,90	...	9,83	11,14	91,32	3,06	16,02
1926-27 ...	10,54	75,89	...	16	3	2,33	27	1,79	...	7,30	10,84	87,47	2,69	19,59
Total ...	...	...	...	47,37	6	13,24	1,84	17,50	...	17,13	...	...	...	...

Account No. 10, Finance and Revenue Accounts.

Provincial Disbursements.

Year.	Expenditure charged against Revenue.		Capital Outlay not charged to Revenue (deducting Receipts).		Public debt discharged.		Deposits and Advances.		Loans and Advances by Provincial Governments.		Advances from Provincial Loans Fund.		Total Provincial Disbursements.		Closing Balance.	
	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.	Burma.	Rest of India.
1921-22 ...	9,04	70,12	...	4,63	...	77	...	13	25	8,00	...	...	9,29	83,65	5,85	6,83
1922-23 ...	10,36	66,87	...	6,58	...	1,18	...	31	87	5,61	...	...	11,23	80,54	3,75	9,00
1923-24 ...	9,25	66,84	...	6,71	...	2,16	...	43	61	10,44	...	...	9,89	86,58	3,30	13,13
1924-25 ...	10,32	68,09	...	6,62	...	1,28	...	87	61	4,77	...	...	10,93	81,63	3,06	16,02
1925-26 ...	11,30	74,60	...	7,25	...	...	...	62	20	3,43	...	1,86	11,50	87,76	2,69	19,59
1926-27 ...	11,90	78,27	...	7,15	...	2	...	1,11	30	2,40	...	1,52	12,20	90,47	1,33	16,60
Total ...	...	...	...	38 91	...	5,41	...	3,47	2,87	34,65	...	3,38	...	...	...	...

Account No. 11, *Finance and Revenue Accounts.*

It will be observed that, though Burma had received some Rs. 9 crores of rice control profits, it had at the commencement of the period an opening balance of only Rs. 572 lakhs. Allowing for the repayment to the Government of India of Rs. 338 lakhs on the Provincial Loan Account and for capital outlay on Major Irrigation Works, there was thus practically no opening balance apart from the rice control profits. The provincial balance has gradually dwindled with expenditure from the profits and stood at only Rs. 133 lakhs at the end of 1926-27. There has been a further reduction since and for 1928-29 only Rs. 31 lakhs is estimated. But, unlike other provinces, Burma up to the end of 1926-27 had not had recourse to loans. This is no longer the case : the estimates for 1927-28 included provision for a loan of Rs. 85 lakhs of which Rs. 75 lakhs was taken, and those for 1928-29 for a loan of Rs. 130 lakhs. Further loans of large amount are necessary to finance the programme of works now under execution.

35. Practically from the beginning of the Meston settlement the financial position of the province has been the subject of adverse comment by the Auditor-General and the Accountant-General. Dealing with the Appropriation Report for 1922-23 the Auditor-General considered that "drastic measures are necessary by curtailment of expenditure on one side and development of revenue on the other side to bridge the present wide gulf between the revenue and expenditure." The Local Government in a reply in which the Public Accounts Committee concurred, stated that "taking a broad view of the position, the Local Government does not consider that the financial position of the province is so unsatisfactory as the bare figures of abnormal years would indicate" and pointed out that "the expenditure of the province since the 1st April 1921 has not been normal expenditure" while "the estimates of revenue under the important Land Revenue and Forest heads have, owing to the exceptional character of the recent seasons and the exceptional slump in the timber trade, fallen far below reasonal anticipations."

36. On the Appropriation Report on the accounts for 1923-24 the Auditor-General said : "The position indicated in these paragraphs is grave in the extreme and merits the most serious consideration on the part of the Local Government, and the Public Accounts Committee . . . . On the most optimistic forecast possible there is a gap of at least half a crore of rupees between the normal revenue and expenditure of the province, quite apart from the outlay which will be necessary for the service of any loans raised to further the development of which the province is so greatly in need . . . . Common prudence demands that steps should be taken at once to remove the discrepancy between revenue and outgoings which, if it remains as at present, can lead to no other result than bankruptcy." The Local Government, in a Resolution on the Report of the Public Accounts Committee which dealt with these remarks, accepted the Committee's conclusions that "the normal revenue receipts of the province are for the present sufficient to meet its normal revenue expenditure." But that "the margin between the two is not sufficient to admit of borrowing on any substantial scale for capital expenditure ;" and stated that "the position, briefly put, is that while the total expenditure of the province during recent years has exceeded its receipts, the excess is more than accounted for by capital expenditure financed from the rice control profits and and there is no reason to fear (assuming the continuation of existing

taxation), that its normal and ordinary expenditure has been advanced to a level which cannot be maintained from its normal receipts. In other words its standing commitments are not beyond its available resources.

37. Owing to a recovery of revenue in 1924-25 there was a surplus of Rs. 11½ lakhs between the normal expenditure and the normal revenue estimated by the Accountant-General on the accounts for that year. But the Accountant-General, whose remarks were endorsed by the Auditor-General, stated that this improvement as compared with the figures of the preceding years was mainly due to an exceptionally favourable agricultural season and could not be counted upon as a normal feature in future. He considered that the figures did not admit of an optimistic view being taken of the provincial finance and that, unless the gap between the normal growth of expenditure and the normal growth of revenue were bridged, the financial position of the province could not be considered as sound. The Public Accounts Committee, with which the Local Government concurred, thought that these views were entirely explained by the fact that the Accountant-General had included among the normal permanent commitments of the Provincial Government the bulk of its expenditure on the construction of new public works. The Committee did not consider that this expenditure could properly be classed as normal permanent commitments and found nothing to necessitate a revision of the view it had previously expressed. But it endorsed the warning of the Finance Member against undertaking further commitments in respect of Civil Works until the works in progress had neared completion.

38. The Auditor-General in a Memorandum, dated the 20th July 1927 set out in full detail the grounds on which he based his opinion that the view taken by the Local Government on the financial position was not warranted. He arrived at the conclusion, that, if normal and ordinary expenditure excludes expenditure which may be met from loan funds but includes a reasonable figure for new works (*i.e.*, not a figure actuated by a severe but temporary policy of retrenchment but the minimum figure necessary to meet the real needs of the province over a series of years), then there had already been serious deficits : there was likely to be during the next five years an increase of expenditure which would be greater than the increase of revenue ; and it would not be possible as a permanent measure so to reduce expenditure on new works as to balance the revenue budget. This Memorandum was considered by the Public Accounts Committee with the Appropriation Report for the year 1925-26. The Committee found in it no reason for a revision of the conclusions to which it had already come, on the consideration of the Appropriation Report for the previous year but it also recorded the following remarks : —"We desire strongly to endorse the warning repeatedly given by the Hon'ble Finance Member during the last budget session. That for the next few years the province must cease to add to the burden of its annually-recurring expenditure and that, as regards non-recurring expenditure on Public Works it must restrict itself, save in cases of absolute necessity, to carrying out and completing works now in progress. The only remark which we have to make regarding the Accountant-General's review in the present report of the financial position of the Local Government is that it assumes that the Rice Control Profits Account is a living entity, separate from the Provincial Accounts, and that in reckoning up the

financial position of the province it is necessary to exclude on the receipts side those items which appear on the credit side of the Rice Control Profits Account and on the expenditure side the items debited to that account. We hold on the contrary that the transactions of the Rice Control Profits account should not be excluded when considering the financial position of the province, in view of the fact that the financial policy of the Local Government, ever since the Rice Control Profits were merged in the provincial balances, has been governed—and in our opinion rightly governed—by the possession of a windfall which it was advisable in the interest of the province to convert with the least possible delay into permanent assets in the shape of improved roads, buildings, irrigation works, etc., and that the normal expenditure should exclude expenditure of a capital nature which would not have been undertaken but for the existence of this windfall."

39. In his comments on the Appropriation Report for 1926-27 the Auditor-General stated : " It is true that the province has great natural assets, but it is the present revenue situation which gives rise to concern. The assets cannot be developed unless adequate revenue resources exist . . . Even at present, if all the expenditure which can be met from loan funds is so met, it is very doubtful whether there is a revenue surplus. The revenues show little elasticity, while . . . . the expenditure has increased in the past with greater rapidity than the revenue and there are numerous factors now operative which must lead to a large and steady increase of expenditure. If all works expenditure which cannot be met from loan funds were stopped, there would undoubtedly be a surplus. It is submitted, however, that it would be impracticable to give complete effect to such a policy. I submit, therefore, that the revenue situation of the province during the next few years will require the most careful handling."

The Public Accounts Committee in its report on the accounts for 1926-27 remarked :—" While we realize that for a final appreciation of the financial position the outcome of the more detailed examination by Government which is now in progress must be awaited, it appears to us obvious that, if expenditure for which loans are not admissible " (*i.e.*, ordinary revenue expenditure *plus* capital expenditure on works, etc., for which loans may not be taken) " increases at the rate indicated by figures for recent years there will be in future revenue deficit of growing magnitude instead of the surplus which will be required to meet interest and amortization charges on loans taken to meet capital expenditure for which loans are admissible. We are not desirous that the development of the province should be retarded by the reduction of capital expenditure on works now in progress, but we consider that unless the growth of ordinary revenue expenditure and revenue expenditure on works for which loans are not admissible is curbed, it will not be possible to meet the charges on the loans necessary for such capital expenditure . . . It . . seems to us necessary that means of increasing revenue should be explored and also the means of retrenchment."

40. The Government of India and the Secretary of State have in the present year expressed doubts whether the optimistic view of the financial position which the Local Government had taken was really justified and have asked for a further report in the matter. The preliminary examination of the position which has recently been made

by the Finance Department in the light of the remarks of the Accountant-General and the Auditor-General on the 1926-27 accounts indicates that the remarks of the Public Accounts Committee quoted in the preceding paragraph are well founded. The Local Government has, therefore, pending the completion of the examination, adopted a strict policy of avoidance of further recurring commitments and is now engaged in investigating the necessary extent of the existing recurring commitments in all departments. A final estimate of the latter will be possible when the budget for 1929-30 has been considered. Until that has been done, the steps necessary to adjust the situation which has arisen from the exhaustion of the rice control profits cannot be determined nor can an accurate estimate of the situation be made.

41. The picture which is outlined in the preceding paragraphs is that of a province in which the incidence of both central and provincial revenue is far in excess of that in other provinces; which furnishes central revenues that, in comparison with those furnished by other provinces, are increasingly large and rapidly expanding: in which is levied a provincial revenue that, though large and containing receipts of heavy amount not levied in other provinces, is in comparison with central revenue inelastic; and in which provincial expenditure has in recent years expanded with great rapidity. This expansion has been occasioned, not only by the conditions common to all provinces under a reformed system of Government, but also by the initial absence in Burma of the standard of material and administrative development which had been attained in other provinces. The want of development, due to the application over a long period prior to the Meston settlement of a system of finance which restricted expenditure to the bare minimum required to carry on the administration, is not a matter which it was or is possible to remedy in a few years. The period which has elapsed since the Meston settlement, and the additional resources which the settlement secured to the provincial Government, have alike been entirely inadequate for that purpose. In Burma, no less than in other provinces, the bulk of these additional resources were absorbed in the increased cost of the administration, at the standard which existed when the settlement was introduced, entailed by the decrease in the value of money after the war. But for the receipt of the rice control profits there would have been a revenue deficit of Rs. 124 lakhs in 1920-21. The profits have thus been the only substantial provision for development. They have now been exhausted: and to all appearance the revenue surplus of the future cannot be expected to furnish the service for loans of any large amount for the purpose of development.

42. But development can only be said to have begun in Burma. The bulk of the programme for the improvement of communications drawn up in 1917 still remains to be carried out; and, with the increase of motor traffic, new needs, initial and recurring, involving expenditure on a scale not then contemplated have arisen. The progress made in the provision of buildings has been considerable but much has yet to be done. For example, the commitment up to Rs. 120 lakhs for University buildings is little more than half discharged and the improvement of police buildings already effected is small in comparison with the heavy programme which must be carried out before it can be said that any reasonable standard has been attained.

Large capital expenditure is therefore still before the province for further development in communications and buildings. In addition, the problem of dealing with the Irrawaddy embankments so as to avoid the possibility of catastrophes such as accurred on the Missisippi is now for solution.

43. In the sphere of ordinary revenue expenditure, excluding original works, the full effect of what has already been done is not yet apparent. Further increase must take place as increments in the time scales of pay sanctioned for officers and establishments accrue, from the increased maintenance charges for communications and other works which must follow on increased capital expenditure on their provision and from larger pensionary charges. The cadres of many of the services are much below the sanctioned strength. New expenditure must be incurred on commitments of a progressive nature which have not yet been fully implemented. Of these the most important is the agreement of the Local Government to absorb in increased contributions to local bodies the entire net proceeds of the capitation and *thathameda*-taxes by 1932-33. This involves the finding from other sources of the amount of provincial expenditure on objects other than contributions to local bodies now met from the proceeds of the taxes, an amount which was estimated in 1927 at Rs. 37 lakhs.

There are also administrative requirements which have already come to notice on which additional expenditure cannot altogether be avoided. The reorganisation of the civil police which has been approved during the current year, though carried out on lines of strict economy in view of the financial situation, had to do something to cope with the increase of crime and will result in some increase of expenditure. This will be enhanced by the discontinuance of the contribution received from the Burma Railways Company towards the cost of the railway police—an added provincial liability not contemplated at the time of the Meston Settlement. The existing jail accommodation is too small for the jail population and, though measures such as periodic jail deliveries and the establishment of labour camps at quarries have been and continue to be taken to relieve the congestion, it can scarcely be hoped that these measures will continue to prove effective to obviate a further and permanent increase of accommodation and staff. The probelm of juvenile delinquency has become pressing and some measures to ameliorate the condition of youths for whom there is now no prospect but crime must be taken. Developments in the Agricultural Department are imminent as a result of the report of the Royal Commission. The improvement of secondary education and especially of the training of secondary teachers is necessary if the province is to reap the benefit of its university. The scheme of administering the area known as the "Triangle" in which slavery has just been abolished, though favourably regarded both by the Central and by the Provincial Governments has had to be held up for financial reasons. There has been much pressure in the Legislative Council for many years for the establishment of Land Mortgage Banks.

From these examples it will be obvious that the restriction of provincial expenditure in the future is likely to be a matter of great difficulty.

44. The subject of the distribution of taxes between the Central Government and the Provincial Governments was discussed by the

Indian Taxation Enquiry Committee in Chapter XVI of their Report and the Committee finally recommended :—

(*a*) The transfer of non-judicial stamps, excise duty on country-made foreign liquor and possibly the revenue now derived from excise opium to the Imperial Government ; and

(*b*) The establishment of equilibrium by the transfer to the Provinces of a share of the income-tax.

The Government of India in August 1926 addressed Local Governments in regard to these proposals and asked for opinions on the following suggestions that were under their consideration :—

(1) That receipts from non-judicial stamps should be transferred to the Central Government.

(2) That Provinces should be given the proceeds of a flat rate of income-tax on personal assessable incomes from all sources, including dividends from companies wherever situated, of assessees resident within the Province.

(3) That the resulting provincial deficits, adjusted with reference to existing annual assignments, should be made good by means of fixed assignments from the Central Government which would remain unchanged indefinitely, the amounts of such assignments being so calculated as to place the Provinces in approximately the same financial position at the outset as if no change had been made in the Meston settlement. The flat rate of income-tax would be so fixed as to reduce the Central assignments to as low a figure as possible.

45. Objections were raised to this scheme by Local Governments and the alternatives which they proposed were examined at considerable length by a Sub-Committee of the Conference of Financial Representatives held in November 1926. The conclusions that emerged from this discussion were embodied in a series of propositions which, subject to certain important reservations, were agreed to by the Conference pending examination of the whole subject by the Statutory Commission. These conclusions were :—

(1) Stamp duties on documents which are of a commercial or quasi-commercial character should be transferred to the Central Government, the Provinces to retain conveyances, mortgages, leases and other important revenue-yielding items ; and the Provinces should be adequately compensated for the loss of revenue from this source, actual as well as potential.

(2) A new formula for the division of income-tax should be found to replace Devolution Rule 15 of such a character as to give each Province an assignment in respect of income-tax, varying with the income-tax assessments of each year, which will not be less than what is sufficient to compensate it for any loss of stamp revenue and for the assignments which it would receive or expect hereafter to receive under Devolution Rule 15 as it stands.

(3) It is not desirable to effect major changes in the Meston Settlement as regards the taxes allotted to Central and Provincial Governments respectively or as regards the relative position of one Province to another.

(4) No modification involving payments out of the proceeds of Central Revenues to any particular Province should be made in the Settlement until the Government of India have first extinguished the Provincial contributions.

46. The Government of India in September 1927 discussed these conclusions in a letter addressed to all Provincial Governments and invited opinions on the following proposals :—

(1) Stamp duties on certain specified documents should be transferred to the Central Governments.

(2) The Provinces should be given a share of the income-tax at the rate of three pies in the rupee on personal assessable incomes from all sources of assessees resident within the Provinces.

(3) The assignments under Devolution Rule 15 and other revenue assignments, which are not in the nature of payment for specific services rendered, should be abolished.

(4) The Indian Court Fees Act, 1870, should be amended so as to abolish the fees on all documents relating to proceedings before officers of the Income-tax, Salt and Customs Departments of the Government of India.

(5) The import duties levied under the Forest Acts on timber coming into a Province from outside British India should also be abolished.

(6) If in the case of any Province the proceeds of the 3-pie rate are less than the loss of revenue from (1), (3), (4) and (5), the difference should be made good by means of an assignment from Central Revenues until the question of the future financial relations between the Central Government and the Provincial Governments is settled after enquiry by the Statutory Commission.

Burma was exempted from proposal (5) and the Government of India also did not propose that the power given under section 3 of the Burma Forest Act, of 1902, to impose forest royalties should be withdrawn.

47. In reply the Government of Burma accepted proposals (1), (3) and (4). In regard to proposals (2) and (6), they pointed out that these were open to objections which had been set forth at length in a previous letter and that, so far as could be seen, the substitution of the proposed assignment for the provisions of Devolution Rule 15 would be a change for the worse. But realising that the exceptional circumstances of this Province could not be allowed to stand in the way of such a modification of Devolution Rule 15 as would benefit all other Provinces in India with the exception of Burma, the Local Government was prepared to concur in the application of the proposals to Burma on the understanding that, in determining the amount of the contemplated fixed assignment, the Government of India would take into account the progressively increasing benefits which the Province now enjoys under the provisions of Devolution Rule 15 and that it would give sympathetic consideration to the substantial grievance which evoked this Government's representation in respect of the export duty on rice and the inclusion by the Meston Award among the Provincial receipts of the revenue from the capitation and *thathameda* taxes which have been classed as sources of local revenue.

The matter was considered at the Conference of Financial Representatives in 1927, at which there was strong opposition on the part of certain Provinces to the proposals, and it is understood that the Government of India are re-considering the position in view of the fact that the Provinces were unable to come to an agreement.

48. In October 1927 the Local Government was asked by the Government of India to submit its views on the points raised in a Memorandum regarding encroachment by Provincial Governments and local

authorities on the fiscal sphere of the Central Government which was printed as Appendix II to the Proceedings of the Conference of Financial Representatives in 1926. The Local Government pointed out that there is a provincial side to this question ; that the levy of export duties by the Central Government under the Sea Customs Act on agricultural and forets produce undoubtedly represents an encroachment by the Central Government on the Provincial sphere of taxation ; and that this is in particular the case in regard to the levy of an export duty on rice, in respect of which the Central Government had ignored the fact that in the other countries which impose a similar duty, that duty is merely an additional asset of the Government which collects the land revenue or other direct impost on the land on which the rice is grown. As regards the specific matters referred to in the Memorandum, the views of the Local Government may be summarised as follows :—

(1) *Import and Export Duties levied under the Forest Acts.*—The Local Government pointed out that the Government of India had already intimated that they did not propose, under present conditions, to withdraw from the Burma Government the power given under section 3 of the Burma Forest Act of 1902 to impose forest royalties which are of the nature of export duties and are collected by the Imperial Customs Officers and had also excepted Burma from the proposal to delete from the Provincial Forest Acts the powers given to Local Governments to levy import duties on timber entering their territories from outside British India. In justification for the present method of levying forest royalties, it was observed that the geographical features of the Province rendered it difficult to collect these royalties in any other manner. Apart from the question of the exclusion of Burma from the proposals, the Local Government was not in favour of them but considered that the proceeds of all taxation of agricultural, mineral and forest produce of kinds which are produced in a Province, whether it takes the from of land revenue or of royalty or of import or export duty, should be credited to the Government of the Province and should not be divided between the Central and Provincial Governments.

(2) *Other Export and Import Duties levied for Local Purposes.*—The Government Burma had no objection to the proposal that the Government of India should definitely announce that they would not sanction any such taxes as are in the nature of export or import duties for local purposes in the future. As regards the proposal that this prohibition should extend to such duties when levied for provincial purposes, reference was invited to the views expressed in the last sub-paragraph. In Burma no export or import duties are levied for local purposes.

(3) *The Octroi and the Terminal Tax.*—As no octroi or terminal tax is levied in Burma and the Local Government had announced that it had no intention of sanctioning the introduction of either, no remarks were submitted regarding the Government of India's proposals this head.

(4) *Provincial and Local Taxes which are assessed on the Total Income or Profits.*—The reference in the Memorandum to Burma under this head was to the *thathameda*-tax, which was said to operate as a poll tax in many parts of Burma. Assessees whose income exceeds Rs. 2,000 are also liable to assessment to income-tax but are bate is allowed equal to the amount paid as *thathameda*. The Government of India had made three suggestions in respect of taxes of this class. The

acceptance of the first two suggestions, namely that the term "income-tax" should not be applied to these taxes and that the central machinery of taxation should not be utilised either for their assessment or for their collection would involve no change in the case of the *thathameda*-tax. The adoption of the third suggestion, namely, that the tax should be subject to a definite maximum to be fixed by the Government of India and should in other respects be subject to the sanction of that Government, would introduce a fundamental change in the administration of the tax. The Local Government pointed out that the tax bears a closer resemblance to the tax on circumstances and property which is levied for local and not for provincial purposes in the Provinces of Northern India than to income-tax, and suggested for the consideration of the Government of India that the clash between central interests on the one hand and provincial and local interests on the other in respect of taxes falling under this head could be avoided by the adoption of the practice which prevails in Great Britain and in other countries which levy an income-tax of exempting a certain portion, say Rs. 2,000 of all incomes from the tax. On its side the Local Government stated that, in return for a fixed assignment equal to the amount of the *thathameda*-tax collected in the previous year from persons assessed to income-tax in the year in which the change was made, it would be prepared to agree that the *thathameda*-tax should be assessed with reference only to incomes not exceeding the amount of income so exempted.

(5) *Excise Duties on Foreign Liquors.*—The Government of India had suggested that the excise duty on country-made foreign liquors might be transferred from Provincial Governments to the Central Government or that the Devolution Rules might be amended so as to enable the Central Government to prohibit the lowering of the excise duty on country-made foreign liquors below the tariff rate on the corresponding imported liquor or the fixing of a minimum sale price for any imported liquor or the levy in the shape of fees what are not really fees but simply additions to the import duty. It appeared to the Government of Burma to be useless to consider such suggestions so long as it is open to a Provincial Government to cause the entire disappearance of the customs duty on alcohol by enacting prohibition. The Local Government considered that the receipts from the tariff duty on imported liquors should be provincialised on the ground that excise is now a Provincial Transferred subject and that the retention by the Central Government of any interest in the receipts from excise is incompatible with the freedom from interference by the Government of India which is essential in the administration of a Transferred subject. It also expressed doubt whether the classification of excise as a Transferred subject was a wise declaration in view of the policy of uniformity of administration which it is now desired by the Council of the League of Nations to extend throughout the world.

PART VII.

Excluded Areas, and Minor Adjustments of the Electorate, etc.

Excluded Areas.

Under sub-section (2) of section 52A of the Government of India Act, the Governor-General in Council is empowered to declare any territory in British India to be a " backward tract " and to specify certain exceptions and modifications in the application of the Act to such territory. In virtue of this power and under Notifications Nos. F-20A (Public) and 20-A-III, dated the 1st October 1922 and the 2nd January 1923 of the Government of India in the Home Department, the Federated Shan States, the Shan States of Hsawnghsup and Singkaling Hkamti, the Chin Hills District, the Somra Tract, the Pakôkku and Arakan Hill Tracts, the territory of Hkamti Long and the Kachin Hill Tracts of the Myitkyina, Bhamo and Katha districts, have been declared " Backward Tracts " and excluded from the authority of the Burma Legislative Council in respect of legislation, of the voting of expenditure, and (except with the sanction of the Governor) of interpellation or discussion.

(*a*) The Shan States.

2. The Federated Shan States comprise the six states of the Northern and the thirty-two of the Southern group. The States of Hsawnghsup and Singkaling Hkamti fall within the Upper Chindwin district, and the territory of Hkamti Long within the Myitkyina district ; these States do not belong to the Federation. In all the Shan States the civil, criminal and revenue administration is vested, under the Burma Laws Act, 1898, in the Chief of the State subject to such restrictions as may be specified in the *sanad* or order of appointment granted to him. Under the same Act enactments in force in Burma may be extended to the Shan States, and in matters not covered by any enactment the law to be administered is the customary law of the State so far as it is in accordance with justice, equity and good conscience and is not oppposed to the spirit of the law in force in the rest of British India. The powers of the Chiefs are exercised under the supervision, in the case of the Federated Shan States of two Superintendents, assisted by Assistant Superintendents, appointed from the Burma Commission, or the Burma Frontier Service, and in the case of the other Shan States, of the Deputy Commissioner of the District within which each is situated. The powers of a High Court in the Shan States formerly exercised by the Lieutenant-Governor of Burma, are now vested in the Commissioners of the Divisions in which the States are situated.

(i) Federated Shan States.

3. The Federation of the Northern and Southern Shan States came into being with effect from the 1st October 1922. The States have not all attained the same stage of development and conditions vary throughout. The principle of the Federation was to secure uniformity and combination in the technical departments of the administration which were beyond the capacity of any one State, while permitting diversity in matters in which local peculiarities called for special treatment. The centralised departments therefore comprise the Public Works, Medical, Forest, Education, Agriculture, and to a small extent the Police, departments; all the others are maintained by the individual States which thus are responsible, subject to the advice of the Superintendent for law and order, collection of taxes, maintenance of Courts for Civil and Criminal justice, and the appointment and control of local officers. The income of the Federation includes a contribution by the individual States of a definite proportion of their revenue, and the receipts from Forests and Minerals in the Shan States which formerly were credited to Provincial funds. The corporate status of the Federation is marked by its payment of a small percentage of its revenues as tribute to the Government of Burma in lieu of the tribute formerly paid by the individual States. *Per Contra* the Government of Burma makes a fixed contribution to the Federation which represents the average nett expenditure from Provincial revenues on the Shan States before the year 1922. The Federal Council of Shan Chiefs possesses no legislative powers but is consulted in connection with the extension of enactments to the Shan States by the Local Government, and discusses the budget. The Federation is thus of the nature of a sub-province, with finances distinct from those of Burma and under a distinct form of administration. It is wholly in charge of the Governor and ranks as a Divisional charge. The Commissioner of the Federated Shan States, besides being the local agent of the Governor in all matters of administration, presides over the Federal Council, prepares the Federal budget for the Governor's sanction and also performs the functions of Superintendent of the Southern Shan States. In respect of criminal cases tried by him in his original jurisdiction as Superintendent, the powers of a High Court are exercised by the Governor. Officers of the Burma Government employed in the Shan States in the centralised departments are removed from ordinary departmental control and are the technical advisers of the Commissioner in their respective subjects. The authority of the Ministries does not extend to these territories, which are wholly in charge of the Governor.

The area of the Federated Shan States is 56,313 square miles and the population 1,433,542. The Shans belong to a different race from the Burmans ; they live under a different system of administration and have not yet advanced sufficiently in education and material welfare to enable them to take part in the constitutional measures devised for Burma proper. Memories of past struggles have not yet died out and there is no desire among the *Sawbwas* or their subjects to be under the jurisdiction of, or even connected with, a legislative body elected by Burmese electorates. Whatever form therefore the revised constitution of Burma may take the Federated Shan States should remain under the control of the Governor and be excepted from the purview of the Legislative Council. No frontier or tariff difficulties are likely to arise from a continuance of this system. The Federation is land-locked, hemmed in between China and Siam on the one side and Burma on the

other. With the former its communications are confined to a few difficult caravan routes ; on the other hand it is linked by rail and by road with Burma which both consumes much of its produce and also forms the channel for its exports to and imports from abroad. The lac and timber, for instance, exported from the Shan States to India or Europe, are shipped at Rangoon and the royalty is collected there ; similarly machinery, piece-goods, etc., imported from abroad are sent by rail to the States from Rangoon. The interests of two areas are thus so closely interwoven as to render disputes unlikely.

(ii) Other Shan States.

4. The Shan States of Hsawnghsup, Hkamti Singkaling and Hkamti Long are less advanced than the Federated Shan States and are situated in districts to which hitherto the reforms have not been extended. These States fall within the charge of the Commissioner, Sagaing Division, and are administered by their *Sawbwas* under the guidance of the Deputy Commissioner concerned. They are in charge of the Governor in Council and should continue as at present to be excepted from the jurisdiction of the Legislative Council. Their aggregate area is 1,712 square miles and their population in 1921 was 17,013.

It may be noted here that the Shan States of Bawlakè, Kyebogyi and Kantarawadi, which lie south of the Southern Shan States and between Burma and Siam, are outside British India and in subordinate alliance within the British Government. They do not belong to the Federated Shan States but the Governor exercises political control over them through an Assistant Superintendent and the Superintendent of the Southern Shan States. They are known as the Karenni States, and they measure 4,280 square miles with a population of 63,850.

(*b*) Chin Areas.

5. The Chin Hills district, the Somra Tract and the Pakôkku and Arakan Hill Tracts are inhabited mainly by Chins. Under the Burmese régime the Chin Hills were independent of external control, but after the annexation of Upper Burma they were gradually brought under administration and in 1895 were formally declared to be part of the Province of Burma. The main area of these Hills, known as the Chin Hills district, measuring approximately 8,550 square miles, with a population of 110,079, forms part of the Magwe Division under a Deputy Commissioner from the Burma Commission with the help of several Assistant Superintendents from the Burma Frontier Service. The southernmost portion of the Hills, known as the Pakôkku Hill Tracts, with a population of 28,799, on an area of approximately 3,100 square miles, is separately administered by a Superintendent under the supervision of the Commissioner, Magwe Division. The Somra Tract, an isolated Chin tract further north, falls in the Upper Chindwin district of the Sagaing Division and is administered by the Deputy Commissioner of that district as a Superintendent with the Subdivisional Officer, Homalin, as Assistant Superintendent. The powers of a High Court in all these Chin areas are exercised by the Commissioner of the Division. The Criminal Law is the same, with a few modifications, as that in force in Burma proper, but in revenue and general matters the Chins are administered according to the simple provisions of the Chin Hills Regulation, 1896. The law in the Arakan Hill Tracts is to be found in several Regulations dating from 1874 and is somewhat more nearly on all-fours with the ordinary law of India than is that of the rest of the Chin Hills.

(c) Kachin Areas.

6. The Kachin Hill Tracts of the Bhamo, Katha and Myitkyina districts fall within the Sagaing Division and are administered by the Deputy Commissioners concerned with their Subdivisional Officers, appointed from the Burma Commission or the Frontier Service, as Assistant Commissioners under the Kachin Hill Tribes Regulation, 1895. As in the Chin Hills, the Deputy Commissioners exercise the powers of a Sessions Judge and the Divisional Commissioner those of a High Court.

7. These Chin and Kachin areas are all unfitted to participate in a constitution on representative lines suitable for Burma proper. Their peoples are educationally backward and have evinced no desire to be linked with the Burmans, who in turn betray little interest in these hill tracts. No change should therefore be made in the position of these "backward tracts" and they should remain under the sole control of the Governor in Council.

Adjustments of Electorate, Etc.

Amendment of qualification by payment of Capitation-tax.

8. In clause (*a*) of paragraph 4 of Schedule II to the Burma Electoral Rules published in Notification No. F-944-Public, dated the 17th December 1925, by the Government of India in the Home Department, it is prescribed that among other qualifications for entry on the electoral roll of a rural constituency a person must be "entered in the capitation-tax assessment roll as liable to pay capitation-tax of not less than Rs. 5." In paragraph 13 of its report the Burma Reforms Committee wrote "The Rural Franchise which we propose, therefore, is as follows :—

* * * * *

(2) *For Lower Burma* we adopt payment of the married rate of capitation-tax as the principal qualification. The capitation-tax is virtually a poll-tax levied on the individual at the general rate of Rs. 5 for a married man and Rs. 2-8-0 for an unmarried man.

We propose the higher rate on the ground that it offers the most satisfactory way of restricting the franchise to that class of persons in Lower Burma who will be enfranchised in Upper Burma by *thathameda*. Moreover, by adopting this basis, we secure the exclusion from the electorate of the least responsible classes in the community, including the migratory cooly population which cannot be said to posseses either potential political capacity or sufficient stake in the country." This recommendation was accepted by the Local Government, but the Government of India considered that payment of capitation-tax at the unmarried rate should be the qualification and framed the clause in question to run "entered in the capitation-tax assessment roll." The Standing Joint Committee on Indian Affairs however agreed with the Secretary of State for India that the proposals of the Burma Reforms Committee and of the Local Government should be accepted and approved the clause as it now stands making payment of capitation-tax at Rs. 5 the qualification. This amendment was obviously based on the remark of the Burma Reforms Committee that the general rate is Rs. 5 for a married man. This rate however is not universal and for various reasons lower

rates have been prescribed in the districts entered in the following table :—

Districts.	Population at last Census.	Number of married males assessed at less than Rs. 5 Capitation-tax.	Proportion of column (3) to column (2).
(1)	(2)	(3)	(4)
1. Sandoway ...	112,029	25,916	1 : 4
2. Kyaukpyu ...	199,873	28,785	1 : 7
3. Mergui ...	135,465	4,575	1 : 20
4. Salween ...	50,379	5,937	1 : 8
5. Thayetmyo ...	255,406	5,737	1 : 44
6. Tharrawaddy ...	492,429	169	1 : 2,913
7. Amherst ...	417,910	826	1 : 505
8. Prome ...	371,575	11,326	1 : 32
9. Toungoo ...	331,883	7,028	1 : 47
10. Tavoy ...	156,786	373	1 : 420
11. Thatôn ...	471,100	4,850	1 : 97

The intention of the Burma Reforms Committee undoubtedly was to prescribe payment of capitation-tax at the married rate in each locality as the qualification, and this proposal was approved by the Secretary of State and the Standing Joint Committee on Indian Affairs. The clause may therefore be amended to read "entered in the capitation-tax assessment roll as liable to pay capitation-tax at the married rate."

9. Certain alterations of the constituencies now fall to be considered.

Alterations of constituencies—
(*a*) Outlying tracts excluded from the Burma Rural Self-Government Act, 1921.

In paragraph 28 of their report the Burma Reforms Committee adopted a recommendation of the Local Government that in addition to the areas officially excluded from the Government of India Act as "backward tracts," certain other areas, owing to the sparseness and comparative backwardness of their population and the lack of communications, should be treated as "backward tracts" though not formally notified as such ; they were not to be included in any constituency and so the franchise would not be exercised in them. These areas were, firstly the frontier districts of the Upper Chindwin, Bhamo, Myitkyina and Salween, and secondly certain outlying tracts in other districts which have been excluded from the scope of the Burma Rural Self-Government Act, 1921. The reasons for the exclusion of these latter tracts from the measures for local self-government, namely their remoteness and general backwardness and the uneven distribution and scattered location of their population, apply with still greater force to their participation in representative Government in provincial affars. The remaining portions of the districts to which these isolated tracts belong have been formed into constituencies ; when therefore conditions in these tracts justify the exercise of the franchise in them, it will only be necessary to make arrangements in them for electoral rolls, polling stations, etc. No action is therefore required as regards these tracts.

10. The requestion of the inclusion of the frontier districts in the Reform Scheme has again been considered by the Local Government, which agrees with the territorial authorities that there is no case for making them into separate constituencies or including them in other existing constituencies

(*b*) Frontier Districts.

11. The composition of the South Arakan Constituency (General Rural) has next to be considered. The Arakan Division consists of the Akyab, Kyaukpyu and Sandoway districts of which the two latter form one constituency, known as South Arakan, returning one member to the Legislative Council. When dealing with the representation of rural areas, the Burma Reforms Committee, in paragraph 24 of their report suggested that the Akyab district (excluding Akyab town) should return two members to the Legislative Council, and the Kyaukpyu and Sandoway districts, one each. This was concurred in by the Local Government, but the Government of India recommended that as a scheme to rearrange the territorial charges of these three districts was under consideration, they should be amalgamated into one plural constituency returning three members. This recommendation was finally approved though it meant that the Arakan Division had only three rural members instead of the four recommended by the Reforms Committee.

(*c*) South Arakan Constituency and the Sandoway District.

The re-arrangement of the three districts was in the end abandoned, and in 1922 the Commissioner of the Arakan Division recommended that the plural constituency should be broken up and that the Akyab district, excluding Akyab town, should return two members on account of its population and importance, and that the Kyaukpyu and Sandoway districts should form one constituency returning one member. He pointed out that at the 1921 Census the population of the rural areas of the Akyab district was 539,851, while that of Kyaukpyu and Sandoway districts was 200,355 and 111,140 respectively. His recommendation was accepted. The people of the Sandoway district raised the objection that as the Kyaukpyu district had a larger population, it would always be able to return its own candidate, but no suitable means of redressing this grievance could be devised. In 1927 the Members of the Sandoway Municipal Committee and District Association presented a petition to the Hon'ble Minister for Education when on tour asking that their district should form a constituency apart from Kyaukpyu. The Commissioner, Arakan Division, has again been consulted, and in view of the extention of the franchise proposed in paragraph 8 of this memorandum, the Local Government accepts his recommendation that the district of Sandoway should now be erected into a separate constituency, alongside of the Kyaukpyu district, which will in future return a member of its own. The change will thus have the effect of adding one seat to the five which the Arakan Division now possesses.

PART VIII.

Memorandum on the Separation of Burma from British India.

The question of the separation of Burma from British india is not a new one, and has been discussed on more than one occasion in the last ten years. Lord Chelmsford, and the late Mr. Montagu, though they did not raise the subject and indeed assumed that for military reasons Burma must remain part of the Indian polity, excluded Burma from the scope of their Report on Indian Constitutional Reforms on the ground that 'Burma is not India' and that 'its problems are altogether different" and the Joint Select Committee on the Government of India Bill did not advise that Burma should be included within the scheme of Reforms. They did not doubt but that an analogous constitution should be provided for Burma. 'But Burma is only by accident part of the responsibility of the Governor-General of India. The Burmese are as distinct from the Indians in race and language as they are from the British.' Sir Reginald Craddock when he submitted proposals for the introduction of reforms into Burma though he did not press for immediate separation took the view that ultimate separation was inevitable, and when the Bill for the application of the Government of India Act to Burma was introduced in the House of Lords, the question of separation was raised in the course of the debate. The Joint Select Committee, while refraining from expressing any opinion, pointed out that the division of subjects between 'central' and 'provincial,' and 'reserved' and 'transferred' subjects 'would not increase and might probably somewhat diminish the difficulties of separating Burma from India.' In January 1922 the Hon'ble Maung Po Bye moved in the Council of State for the appointment of a Committee 'to examine the question of separation of Burma from the rest of the Indian Empire.' The Government speaker in reply admitted that 'Burma is racially and geographically a distinct country from India,' but pointed out that the resolution was premature since a demand for separation must follow not precede the introduction of the reformed constitution into Burma. The resolution was withdrawn. The new constitution came into force on 1st January 1923 and in August 1924 a resolution was moved in the Burma Legislative Council. In terms the resolution was not a resolution in favour of separation. The actual resolution was that 'Constitutional reforms should be granted to Burma on the basis that—

'(*a*) all subjects except foreign relations and defence to be provincialised ;

'(*b*) all provincialised subjects to be transferred ; and

'(*c*) Burma Government to be empowered to reconstitute Burma Services on provincial lines.'

The mover admitted that the Resolution had been interpreted as a separation resolution,' but he declined to say whether it was so or not,

He went on :—' It is a Resolution which has been carefully framed by ' the Nationalist Party because, as the Hon'ble Members are aware, even ' among the Burmans there is some difference of opinion as to when and ' how to press this question. But we are all unanimous that one day ' Burma must be separated from India. I say that not because we have ' any ill-feeling towards the Indians, not because we are not grateful to ' the Indians. We have received many advantages from India in the ' past, but we have learned by experience that as matters stand it is not ' advisable for Burma to be for ever tacked on to India, and therefore ' to meet both views—that is to say, there are people who have such a ' strong view on the separation question that they would like to press ' straightaway to be cut off entirely from the rest of India, and there is ' a school among Burmans that this question should go slowly and ' gradually till we have got some footing with the Reforms. I hope that ' this resolution will meet with the wishes of both parties.' The Resolution was carried by 41 votes to 23, and every Burman in the House with one exception voted in favour of it. In these circumstances it was inevitable that the appointment of the Commission should again bring the subject into prominence. It is being agitated in the press, and on the platform. At the recent General Election one important party adopted it as part of its election programme. And it has been raised either directly or indirectly in various memoranda submitted to the Commission. The Commission therefore must take cognizance of the subject, and the purpose of this memorandum is to examine in broad outline the case for and against separation.

2. The case for separation of course rests ultimately on the considerations stated by the Joint Select Committee in paragraph 8 of its report on the Government of India Bill, to which reference has already been made. The Burmese live in a country which geographically is distinct from India and is cut off from it by sea, hill and jungle. In historical times (that is, it may be said, from 1044 A.D. when Anawrata founded the Pagan dynasty) there seems to have been little or no intercourse between India and Burma until the beginning of the 19th century, and the people of Burma are entirely different from the peoples of India. They come from a different stock, and have a different history, a different religion, different languages, a different social system, different manners and customs, and a different outlook on life. And Burma was included in the Dominion of India mainly for reasons of administrative convenience.

3. There has been for many years an undercurrent of discontent with this position in Burma, and a general feeling that by reason of its remote position and its alien and relatively small population, sufficient consideration has not been given to the special circumstances and needs of the Province. It would serve no useful purpose here to enquire how far such complaints are well founded. The financial aspect of the subject is dealt with in the memorandum on the Meston Settlement. The outstanding fact is that with the introduction of the Reforms the whole position has altered. As long as the Government of India was an autocratic Government responsible only to the British Parliament reasons of administrative convenience might justify the inclusion of Burma in the Indian Empire. But the British Government have announced their intention of establishing by progressive stages responsible government in British India, and at once it becomes obvious that the nearer British India approaches the status of responsible government the less

justification there is for retaining Burma as part of British India merely on grounds of administrative convenience. It might fairly be said indeed that Burma can be included in a self-governing India only by its own express consent. And no thinking Burman can overlook the fact that the population of Burma (13 millions) is a mere fraction of that of British India (247 millions), and that there are obvious disadvantages in a position where a relatively small country with its own traditions, its own social system and a strongly marked individuality of its own is tacked on to a much bigger and more populous country with which it has no racial or social or religious affinity and from which it is separated by 700 miles of sea and by a wide stretch of hill and jungle, devoid alike of road and railway. It would seem indeed as if such a position could be justified only by some overmastering consideration of economic or national necessity. Some Burman political leaders believe that by maintaining the connection between Burma and India Burma will get self-government more quickly than if it stood alone. But even these politicians desire merely to postpone the question of separation and no one in Burma believes that the Burmans will acquiesce permanently in being governed by a self-governing India. If so, ultimate separation is merely a question of time.

4. The disabilities referred to in the preceding paragraph have already begun to emerge. Most of the important questions affecting the Indian Empire are discussed in the Indian Legislature, particularly the Indian Legislative Assembly. This Assembly is composed of 143 members, and Burma is represented by one nominated official and four elected members. Thus the representation of Burma is too weak to exercise any influence in the Assembly. Moreover, much of the time of the Assembly is taken up in discussion of questions which have no practical interest for Burma. Social questions are a case in point. The Assembly quite properly devotes much time to such questions as infant marriage, the age of consent, and the *devadasi* problem, but none of these questions affect Burma. It is difficult therefore to get representative Burmans to stand for the Assembly (there are only two Burmans on it now), and those who are elected often have not sufficient inducement to make the long and tiresome journey to Simla and Delhi. The present Governor knows from personal experience that usually the greater part of a Session and sometimes a whole Session will go by without the appearance of the characteristic Burmese dress in the Assembly. From the nature of things Burma has not, and never can have, any effective voice in shaping policy in the Indian Legislature.

5. But the disabilities of Burma are already beginning to assume a more positive form. For it is becoming increasingly evident that Burma's interests sometimes diverge very considerably from those of India. This divergence is particularly noticeable in economic matters. One of the consequences of the Reforms has been that India has been given a large measure of fiscal autonomy. A convention is being built up that when the Government of India and the Indian Legislature are in agreement on a matter of fiscal policy, His Majesty's Government will not interfere. The first fruits of India's fiscal autonomy are that she has embarked on a policy of discriminating protection. It is a point of principle, however, with the Government of India that in tariff duties on goods imported by sea there can be no discrimination between province and province, and the immediate result of the adoption of the policy of discriminating protection has been to bring into prominence the

divergence between the economic interests of Burma and India. The protection of the steel industry is a case in point. For her own development Burma requires cheap steel, and it is admitted that she can derive little or no benefit from the Indian steel industry at Jamshedpur. Yet she has to pay the heavy protective duties on iron and steel. The same might be said of course of Madras and Sind. But Madras and Sind are integral parts of the so-called Indian nation and naturally have to pay their share of the cost of a national policy. What differentiates Burma is that she is no part of the Indian nation. The protective duties on paper are another instance of the same kind, but an even more glaring case is the export duty on hides and skins. It has officially been admitted by the Government of India that the operation of this duty has been very injurious to Burma, but in pursuance of the principle referred to above they have refused to take it off in respect of exports from Burma, and when they proposed to abolish the duty altogether the interest of the Madras tanning industry were sufficient to prevent the Assembly from agreeing to the motion. The converse of the case is seen in the recent resolution of the Government of India in regard to the salt industry. They admitted that there was a *prima facie* case for referring to the Tariff Board the question whether the salt industry of Burma (but not that of other provinces) should be protected. They decided, however that it was useless to make the reference, for even if the Tariff Board recommended protection it would be impossible to accept the recommendation in view of the principle that the duties on salt imported by sea must be the same for all provinces. Moreover, instances of this kind are likely to become more numerous as India develops her policy of protection. Nor are they likely to be confined to purely fiscal measures. Already there is a demand for the reservation of the coasting trade. By no stretch of the imagination can it be believed that the Burmans will derive any advantage from reservation. On the other hand, reservation must send up freights between Burma and India and will injure Burma's trade. But Burma's interests carry no weight in the Indian Legislature in comparison with those of the politically powerful Bombay business man. It is not suggested for a moment of course that India is deliberately unfair to Burma. The point is that the interests of the two countries have already begun to diverge, and that clashes are likely to become more and more frequent. And it is inevitable that when there is a clash the interests of the smaller country must go to the wall. The smaller country must be overshadowed by the larger. Indeed, there is a danger that her individuality will be submerged.

6. Even Burma's constitutional problem is complicated or rather prejudiced by being mix up with the larger and much more difficult problem of British India. There is of course the obvious point that if Burma were separated from India, the political life of the Province would gain enormously in breadth and interest. Many important subjects now excluded from the purview of the Legislative Council would become open for discussion. Among such subjects may be mentioned defence, tariffs, railways, posts and telegraphs and income-tax. But there is another aspect of the question. The principal obstacle in the way of constitutional advances in Burma lies in the lack of training in local self-government and in the backwardness of education among the electorate. It is not denied that for the time being it is a formidable difficulty, but it may be hoped that it is of

a purely temporary and transitory nature. Judging by literacy statistics, the same difficulty exists to an even greater extent in Indian provinces. In India, however, there are other special difficulties of a more serious because of a more fundamental character. There is first the mere size of the country. India is a sub-continent rather than a country and apart from Burma contains more than 300 million people. Democratic institutions are notoriously difficult to work, and they have never yet been tried on a scale of this magnitude. But the difficulties go even deeper. They raise the whole question whether there is in India such a thing as 'the will of the whole community' and whether India can be said to be a nation. We take the following from a recent text book (Laski, *A Grammar of Politics*, pages 219 and 220) :—The idea of nationality is 'essentially spiritual in character'. It implies 'a sense of special unity which marks off those who share it from the rest of mankind,' that unity being 'the outcome of a common history, of victories won and traditions created by a corporate effort.' It implies also 'a sense of kinship which binds men into oneness.' If these tests are applied, clearly India is not a nation and has no immediate prospect of becoming one. For there is 'no sense of a special unity' in India. To begin with, there is the cleavage between Hindu and Muhammadan. It is more than 700 years since the first Muhammadan dynasty was established at Delhi. Yet there is no real fusion between the two communities. On the contrary, the spirit of Islam, both in its religious and its social outlook, is repugnant to that of Hinduism, and as recently as 1925 a prominent Muhammadan leader publicly stated that when he entered the house of a Hindu neighbour he felt himself in an alien civilisation. Even in the Hindu community itself there is 'no sense of a special unity.' Besides excommunicating many million 'untouchables,' the Hindu community is, so to speak, 'atomized' by caste. Caste is the one vital structure which Hinduism has built up, and as Sir Valentine Chirol points out in his book *India*, it is the negation of everything that constitutes a nation. Each caste and sub-caste is 'a fresh centre with its own particular interests, with its own strong likes and dislikes and with its rigid wall that hinders all real and practical identification of its own self with that of other castes and with the wider self of the body politic.' (*Aspects of Ancient Indian Polity*, by Narendra Nath Law, quoted by Chirol, *India*, page 33.) These deep-seated divisions are a fundamental difficulty in the way of the realisation of responsible government. They complicate also another fundamental problem, that of the Army. Even apart from them, that problem is formidable enough. India, as we know it, is divided into what may be called the fighting and non-fighting races, and the former are mostly congregated in the Punjab, the North-West Frontier Province, the United Provinces and Rajputana. Thus the question inevitably arises whether, when the British troops are withdrawn and representative government exists in India, it will really be a mere counting of heads, or whether undue power will not rest with the fighting races and their leaders. Owing moreover, to the divisions referred to it is difficult to picture a really national army. It is difficult for instance at any rate at present to imagine Madrassis, Bengalis, Brahmins, Sikhs, Punjabi Muhammadans and Pathans serving side by side in the same regiment and the same company. It is even more difficult to imagine Punjabi Muhammadans or Pathans under the command of a Bengali or a Madras Brahmin. These difficulties do not exist in Burma. Though a large

provice as provinces go, its size is a mere fraction of that of India. Its population is only 13¼ millions, and moreover it is a homogeneous population ; Burman races (Burmans, Karens, Shans and Talaings) make up 91 per cent. of the population, and Burmans proper constitute two-thirds of the whole. Moreover 11 out of 13 million people profess the Buddhist religion. It is a very tolerant religion, and communal clashes do not occur except between immigrant Hindus and Muhammadans. The Burmans in fact approximate far more closely to the ordinary conception of a nation than the Indians, and the constitutional problem if separated from that of India is at once reduced to manageable proportions and becomes far simpler.

7. The progress of British India towards responsible government raises other difficult questions. There is first the perplexing problem of the Indian States. What will be their relations with a self-governing India? Are they to be given a voice in the shaping of policy in cases where their interests are affected? The policy of discriminating protection is a case in point. Again are they to be given a share of the customs revenue on the ground that customs duties are consumption duties? Or is freedom of transit to be allowed? Or are they to be allowed to surround themselves with ring fences of tariff barriers? Many questions of this kind await solution. But Burma is entirely uninterested except in so far as concessions to the Indian Princes may mean increased taxation. Again there is the difficult question of the relations between the Government of India and the Provincial Governments. The natural line of advance, it may be assumed, is towards a combination of Provincial Governments enjoying a large measure of autonomy in internal affairs. But the autonomy cannot be complete. There must be a Central Government, and as long as Indian States exist, or at any rate as long as British troops remain in India, the Central Government must remain at least partially responsible to the British Parliament. In other words, it must contain an element of autocracy. It might even be argued that with so many jarring and fissiparous tendencies in the Provinces, advance in the Provinces should be accompanied by a strengthening rather than a weakening of the Central Government. In any event powers of intervention and of concurrent legislation must be reserved to the Central Government. There must be restrictions on the autonomy of the Provinces, and it has even been suggested that law and order should be withdrawn from the provincial sphere. It is clear at any rate that the adjustment of the relations of the Provincial Governments *inter se* and with the Central Government will be a delicate and complicated matter. In particular the settlement of the financial relations must be a matter of acute controversy. And it follows that separation would enable Burma to cut herself free from many perplexities which need not really concern her.

8. It is obvious therefore that there are arguments of an important and even a fundamental character on the side of separation. But they do not exhaust the matter. Many other considerations have to be taken into account. For naturally there are disadvantages as well as advantages in separation, and also naturally, the separation of the countries which have been so long or so closely united as India and Burma raises difficult problems.

9. In particular there is the point which Lord Chelmsford and Mr. Montagu regarded as decisive. Burma is a relatively small, sparsely populated country, wedged in between two immense and densely

populated countries, India and China, and as has already been mentioned, Lord Chelmsford and Mr. Montagu thought that for military reasons Burma must always remain part of India. Burma is garrisoned largely if not entirely by Indian troops, and even the Burma Military Police which in Upper Burma is used largely for purposes of watch and ward on the frontiers, is recruited mainly from the fighting races of India. Moreover the defence of Burma is based on India. The fact that Burma is a part of India enables a minimum garrison to be maintained in Burma in peace time, the theory being that in the event of trouble reinforcements would be sent from India. These are important considerations. How far they are decisive is not a question which can suitably be discussed in this memorandum. But it may be pointed out that Burma under present conditions pays heavily for defence. The military expenditure of the Government of India to which the Central Revenues collected in Burma are largely applied, is in the neighbourhood of 55 crores. The direct military expenditure in Burma is believed to be approximately one crore and a quarter. The balance of the 55 crores is expended either on internal security in India or on the defence of frontiers with which the concern of Burma is remote.

10. Foreign affairs need little mention, but they show how remote the interest of Burma is in many of the pre-occupations of the Government of India. The foreign politics of India are primarily concerned with the Aden Hinterland, Arabia including the Haj pilgrimage, the Persian Gulf, Persia, Iraq, Russia, Afghanistan, Nepal, Thibet, China and Siam. Burma is concerned only with the last two. Moreover, it might fairly be said that 'Foreign Office questions' hardly exist on this section of the Frontier. There are occasional boundary disputes of a not very important kind, and there are the usual petty frontier incidents. But the land frontier of Burma on the east is so difficult that large questions of frontier policy rarely arise. In other respects the position on the frontier is unsatisfactory under the present system. The policy of suppressing slavery in the Triangle and the Hukawng Valley, and human sacrifice in the Naga Hills was inspired by the Secretary of State and adopted by the Government of Burma with the full assent of the Government of India. But while only the Government of Burma can really decide what measures are necesary to make the policy effective, the cost of those measures falls upon the Government of India, and no step can be taken without the approval previously obtained of the Government of India. The results incidental to dual control naturally follow, and the system is unsatisfactory for both Governments. The North-West Frontier moreover is such a drain upon the Government of India that little money can be spared for the remote and relatively unimportant North-East Frontier.

11. We turn to an examination of the economic connection between the two countries. It is naturally close. Roughly it may be said that Burma is dependent on India for labour and for such vitally important commodities as gunnies, coal and coke. India on the other hand is becoming more and more dependent on Burma for rice and paddy. She no longer grows enough rice for her own consumption, her population is steadily increasing, and her dependence on Burma for this essential foodstuff is likely to grow greater rather than less. India also obtains all the petrol she requires from Burma, a large proportion of her requirements of kerosine oil and considerable quantities of teak It follows that the two countries cannot afford to quarrel, and it is most

desirable that if separation does come, it should be by consent and with mutual good-will and should leave no resentment or bitterness behind it.

12. To go more into detail, Burma imports on an average 15½ crores worth of goods from India. The chief items in the order of value are gunnies, tobacco and cigarettes, twist and yarn, piece-goods, coal and coke and betel-nuts. The annual value of India's imports from Burma averages 24 crores. They are made up very largely of rice and paddy (nearly 11 crores in 1926-27), petroleum (3·95 crores in the same year), kerosine (4·70 crores) and teak and other timber (3·50 crores). The effect of the separation of the two countries would be that in default of some special agreement, the scheduled tariff duties would apply to goods exchanged between the two countries. Burma rice exported to India would become subject to export duty if that duty were retained. Burma kerosine and petrol would pay import duty on entry into India; and Burma teak would lose the free market it now has in India. Similarly Indian textiles, tobacco, cigarettes and betel-nuts would no longer have a free market in Burma, but it is doubtful whether Indian coal and Indian gunnies, two commodities of vital importance to Burma, have anything to fear. The imposition of these duties would bring in some much-needed revenue to both countries, and it can hardly be said that the trade would be seriously injured. Moreover since both countries are included in the British Empire it would be possible for one to accord preferential tariff treatment to the other by means of a special trade agreement or convention without infringement of existing most-favoured-nation agreements with foreign countries. And in view not only of the vital importance of Indian labour to Burma and of Burma rice to India but also of the fact that the two countries have been so long united under a single Government, it is natural to suppose that close consideration would be given to the possibility of negotiating an agreement of this kind.

13. One of the most valid arguments against separation also belongs to the economic sphere. India's credit stands high, and she can borrow at cheap rates. In this way Burma derives an important benefit from inclusion in the Indian Empire, and if she were separated from India, it would probably be some time before her credit would be sufficiently well established to enable her to borrow as cheaply as she can now. The point is a material one, for Burma is comparatively undeveloped and is much in need of capital outlay. On the other hand, there is little force in the statement which has been made that separation might tend to restrict the investment of British capital in Burma. On the contrary, if measures similar to the Bill for the Reservation of the Coasting Trade continue to be pressed in the Indian Legislature, the balance of advantage from this point of view is heavily on the side of separation.

14. There are other drawbacks to separation. It would involve Burma in new responsibilities with which she has at present no concern. Currency and exchange and all the difficult problems connected therewith are now managed solely by the Central Government, and it must be admitted that the Finance Department of the Government of Burma has no experience of such matters and is ill-equipped to deal with them. Burma would also cease to benefit by certain all-India Institutions. For instance, it would probably be necessary to make local arrangements for the supply of anti-rinderpest serum. At present it is supplied cheaply

by the Institute at Muktesar. Burma would also presumably lose the benefit of the services of the High Commissioner for India in London, and in this kind of way increased expenditure would be involved. She would have to organise for herself Services corresponding to the Geological Survey of India, and for other Services she would not be able to obtain a succession of officers from India bringing fresh ideas into the Province. It is obvious that separation must bring up many difficult problems.

15. The most difficult and the most important of these problems is that of finance. The undercurrent of discontent referred to at the beginning of paragraph 3 of this memorandum owes its origin very largely to a widespread belief that Burma's contributions to the Central Government are unduly heavy and that though the incidence of taxation per head of the population is heavier in Burma than in any other province, the province is still the most undeveloped part of British India. In this memorandum, however, we are concerned primarily with the question what effect separation would have on the financial position. This problem is a very complex one, and if separation were agreed to in principle, it would be necessary for it to be examined by an impartial authority. All we propose to do is to endeavour to form on the basis of the materials available to us a provisional opinion on the preliminary questions whether separation is likely to benefit the finances of the Province or whether on a preliminary survey of financial considerations the idea must be ruled out at the outset as impracticable. Our examination does not profess to have been more than rough and tentative. We proceed on the assumption that no claim will be made that Burma must repay to India whatever India may have spent on the Burmese Wars. Burma has been so long a part of the Indian Empire that in our view it would be impossible to cast up accounts on this basis or to endeavour to set off against the cost of the Burmese Wars the contributions of Burma towards the numerous wars on the North-West Frontier and the many advantages direct and indirect which India has derived from the inclusion of Burma in the Indian Empire. We think it obvious that things as they are now must be accepted as the basis of separation, and that Burma will be debited (*a*) with that part of the productive debt of India which has been incurred in Burma—for instance the capital charge of the Burma Railways will be debited to Burma—and (*b*) with a fair share of the unproductive debt. We assume also (1) that no demand will be made that Burma must raise money in the open market in order at once to pay off the amount of debt with which she is debited, (2) that the debt will be paid off, principal and interest, in equated payments spread over a long period of years and (3) that the rate of interest will be the average rate of interest paid on India's debt. The materials available to us are the latest Finance and Revenue Accounts of the Government of India—namely those for the year 1926-27.

16. The most important sources of Central Revenue in Burma consist of Customs, Income-tax and Salt. In 1926-27 the net *Customs* revenue collected in Burma was 679 lakhs. This figure however includes the proceeds of the excise duties on kerosine oil and petrol amounting to 182 lakhs. We assume that only 20 lakhs of the proceeds of these duties accrue in Burma, and we put the net customs revenue at 517 lakhs. But from imports from India valued at Rs. 15 crores, however favourable a trade agreement might be concluded, a considerable

amount of customs revenue must be expected, and at a moderate estimate we put the probable net customs revenue of Burma at 575 lakhs. The net revenue from *Income-tax* collected in Burma in 1926-27 was just under two crores. Of this amount a sum of rather more than 14 lakhs was paid back to Burma under the operation of Devolution Rule 15, and we put the net additional Income-tax revenue at 186 lakhs. The net *Salt* revenue was 33 lakhs. From these three sources of revenue therefore Burma, on the basis of the actuals of 1926-27, might be expected to make 794 lakhs a year. In addition the Burma Railways would pass to the Burma Government. Indian Railways besides paying all their working expenses and interest charges make a contribution to general revenues of one per cent. on the capital at charge *plus* two-fifths of the surplus profits of the penultimate year. The capital at charge of the Burma Railways is 29 crores, and a contribution of at least 29 lakhs a year could be expected from them. Assuming therefore the Post and Telegraphs in Burma would be merely self-supporting, Burma if separated might expect on a conservative estimate a gross additional revenue of not less than 8 crores a year. The Burma Government would of course have to take over certain items of expenditure now borne by the Central Government. The most important item of course is expenditure on the Army. We do not know what this expenditure amounted to in 1926-27, but we understand that the net expenditure was about a crore and a quarter. In addition the Government of India spend 68·45 lakhs on 'political,' 8·11 lakhs on audit and 1·14 lakhs on ecclesiastical—a total of 77·70 lakhs. In order to be on the safe side therefore we assume that on the Army and the other items mentioned above the Government of Burma would have to spend 250 lakhs a year. The balance therefore in favour of the Government of Burma is $5\frac{1}{2}$ crores. But Burma of course would have to take over part of India's debt. Sir Basil Blackett in introducing the budget of 1928-29 in the Legislative Assembly stated that the unproductive debt of India would be reduced to less than 180 crores by the end of the year ending 31st March 1928, and we take this figure as a basis for calculation. Much depends of course on what fraction should be adopted as representing Burma's share of the debt. This figure would be a matter for settlement by an impartial body, but since our immediate object is to make every assumption against Burma, we put the fraction as high as two-fifteenths, that being roughly the proportion drawn by the gross revenue derived in Burma from Customs, Income-tax and Salt to the gross revenue of the Government of India under those heads. We make no secret of our belief that the fraction is too high, but if this fraction be applied, Burma's share of the unproductive debt of India would be roughly 24 crores. The average rate of interest paid by the Government of India on its sterling and rupee debt is probably slightly less than $4\frac{1}{2}$ per cent. At this rate therefore the interest on 24 crores would amount to 108 lakhs a year. And if the principal and interest of the debt were liquidated in 50 years the annual equated payment would amount to approximately 122 lakhs. The net result is that after payment of all the above charges Burma would have an additional revenue of more than $4\frac{1}{4}$ crores a year, and that would be the sum available for the purpose of building up Burma's credit and developing the country and for other purposes. As we have explained, we do not claim for this analysis of the position any close accuracy. But so far as possible we have made all the assumptions against Burma rather than in her favour, and we

feel justified in drawing the tentative conclusion that so far from its being necessary to rule out separation as impossible, it would benefit the Province financially.

17. We do not think that in this memorandum we can usefully carry the matter much further, nor is it our purpose to express an opinion whether or not Burma should be separated from India. But there is no escape from certain preliminary conclusions which emerge from an examination of the subject. If what we have said in paragraphs 2—7 above is correct, it follows that in principle the case for separation must be accepted. But whether the measure should be carried out depends mainly on whether the people of Burma demand it. We have already mentioned that the trend of Burman opinion is moving decidedly in favour of separation, but hitherto the materials have been lacking for a confident expression of opinion whether on the balance of advantages and disadvantages separation would benefit Burma. In particular the important financial aspect has never been authoritatively examined. If therefore the Commission accept the proposition that the closer British India approaches to responsible government, the less justification there is for a position in which Burma is included in British India for reasons of administrative convenience it would seem that an examination should now be taken by an authoritative and important body or bodies of the implications, particularly the financial and military implications, of separation. We ought to add that we assume that if Burma is separated from India it will remain under the India Office, that the form of government will be modelled on that of India, and that in accordance with the announcement of August 1917 the constitutional objective will be full responsible government in Burma as an integral part of the Empire.

PART IX.

Memorandum of General Views and Suggestions.

Detailed memoranda dealing mainly with the administrative aspects of the working of the reformed constitution in Burma have already been submitted to the Commission, and in this memorandum we propose to make a brief statement of views of a more general character. For the Commission will no doubt wish to know whether as a Government we are in favour of further constitutional advance, and if so, on what lines we think that development should proceed.

2. In approaching this question we are confronted with an initial difficulty. For the dominant political issue in Burma at the present time is whether Burma should be separated from India, and in so far as Burma is concerned, this is the main problem before the Commission. If it accepts the principle of separation, if such further investigation as may be necessary shows that separation is feasible, and if Parliament finally decides that Burma should be separated from India, the question of constitutional advance in Burma will come on to a different plane. It will no longer be necessary to consider what measure of provincial autonomy can be given to Burma, and what adjustments are necessary in its relations with the Central Government and with other provinces. Burma will become a separate entity in the Empire. The objective will be not provincial autonomy but full responsible government in Burma as an integral part of the Empire. The form of government thought suitable for an Indian province may not be suitable for Burma, even as it may not be suitable for the Central Government in India. For the Government of Burma will assume responsibilities relating to defence, foreign affairs and other matters which in India are reserved to the Central Government, and like the Government of India, it will come directly under the superintendence, direction and control of Parliament. There will be differences between the Government of Burma and the Government of India in important respects. For the Government of Burma will unite in itself functions which in India are divided between the Central Government and the Provincial Governments, and the principle of dyarchy which so far has not been admitted into the Government of India already exists in the Government of Burma. But it may be assumed that if Burma is separated from India the form of government devised for Burma will resemble in material particulars that evolved for the Central Government in British India.

3. But whether Burma be separated from India or not, it is obviously necessary to make an attempt to estimate how far the reformed constitution has worked successfully in Burma. This task can be approached from two aspects. There is first the question how far the reformed constitution has provided us with a workable form of government. Then there is the more difficult question how far the objects of Parliament in passing the Government of India Act of 1919 have been attained, and whether the experience gained during the last

six years justifies, or has established the necessity of, further constitutional advance.

4. The answer to the first question is contained in the detailed memoranda. They show that the reformed constitution has worked with comparative smoothness in Burma. In the Executive Government harmony has been maintained on the one hand between the Governor and his Ministers, and on the other hand between the two halves of the Government. The Government, too, while influenced by the Legislative Council has usually succeeded in obtaining acceptance of its views from it. Indeed, the record of the Legislative Council is worthy of being set out in some detail. The official element constitutes only 15 per cent. of the Council. Elected members number 79 out of 103 and the Executive Government is in a perpetual and hopeless minority. Yet in the first two Councils Government succeeded in passing all the legislation it put forward, and all the private Bills which it opposed were rejected. In the voting of demands for grants only four amendments have been carried against it, and only once has it been necessary to restore a grant under the provisions of section 72D of the Government of India Act. In resolutions the record has been almost equally satisfactory. In the first Council 68 Resolutions were moved. Only nine were carried against Government and most of these dealt with unimportant subjects. In the second Council, up to the end of 1927, not a single Resolution was carried against Government. Turning to administrative matters, it cannot be said that the introduction of the Reforms has made much difference in respect of the Departments. Instances of friction between the Ministers and Departmental Heads have not been entirely lacking. It is only natural of course that a forceful Head of a Department anxious to take some action which from the strictly departmental standpoint may be right and proper should chafe at political considerations which may make it difficult or inexpedient for the Minister to take the action suggested. In the early days of the Reforms, too, isolated cases did occur where the Minister tended to interfere in the internal administration of a Department whether by patronage or otherwise more than was proper. But cases of this kind were always rare, and in the last year have not occurred at all. Indeed it may be said that the relations between the Ministers and their Departments are harmonious. Generally it may also be said that the introduction of the Reforms has not led to any striking changes of policy in the Transferred Departments. The transfer of what are called the Nation-building Departments to Ministerial control has led to successful pressure from the Ministers and from the Council for increased expenditure on those Departments, but for the most part they have been carried on on lines established in pre-Reform days. The subject of the Services is more controversial. Some people hold that they are dispirited, and that there has been a general lowering of the tone of the administration. Much however has been done for the Services in the way of improvement of their material conditions, and they are well protected. No order affecting them can be passed without the personal concurrence of the Governor, and during the term of the present Governor there has been no case in which it has been necessary for him to intervene. If therefore a feeling of discouragement did prevail, it was incidental mainly to the process of adjustment to changing conditions. It is inevitable that more weight now should be given to political considerations than was formerly the case, and when as

unforunately is not infrequent, there is mal-administration in a Municipal Committee or a District Council, the District Officer is apt to resent his powerlessness to interfere. But it is safe to say that the process of adjustment is going on, and that the feeling of discouragement is growing less. It is also fair to say that much has been done to render attractive the new Services which are being formed in the Transferred Departments. Liberal terms have been sanctioned, due provision has been made for the recruitment of Englishmen, and the introduction of the 'Spoils System' has been guarded against by non-party influential Selection Boards. It is too early to say however whether the right type of Englishmen will be recruited for these new Services. Lack of security of tenure may be a difficulty. Certain positive advantages can also be claimed for the reformed constitution. The Council itself perhaps does not take any very real interest in financial questions, but its financial control exercised through the medium of the Standing Finance Committee and the Public Accounts Committee is salutary. And the criticism to which Government measures are subjected is often valuable. Government is more responsive to that criticism than it used to be in pre-Reform days, and owing to the number of Standing Committees, non-official members of the Council have obtained some insight into methods of administration and administrative problems. On the other side of the sheet is the fact that for reasons which will be explained later there has been a reluctance on the part of Government whether on the reserved or the transferred side to put up and press through important and controversial legislation and the period since the reformed constitution was introduced has not been marked by much legislative activity.

5. The answer to the second question is more difficult and not so satisfactory. Partly, it must be admitted, the reason is that what is usually known as dyarchy has 'not been fully worked in Burma, with the result that even in the transferred sphere little experience has been gained of the working of responsible government, and little material has been accumulated on which a confident judgment can be formed whether further advance is justified. In making these remarks we are not referring so much to the working of the Executive Government. It is true that Government meetings are attended by Ministers as well as by Members of Council, that at these meetings important cases whether they originated on the reserved or on the transferred side are discussed, and that though in case of need it is always made plain whether the decision rests with the Executive Council or with the Governor acting with his Ministers, the decisions arrived at are the result of discussions in which both Members and Ministers take part. In other words, the Government has been worked more as a unitary Government than as a dyarchic Government. But in adopting this procedure Sir Harcourt Butler, though he may have placed a liberal interpretation on clause IV of the Instrument of Instructions, carried out faithfully the intentions of the late Mr. Montagu and Lord Chelmsford in paragraph 221 of their Report. We have more in mind the relations between the Government, particularly the Ministers, and the Legislative Council. The theory of dyarchy was that there should be gradual transference of responsibility to the Ministers and to the Legislative Council and through them to the electorate. The intention was that subject to the provisions of section 52(2) of the Government of India Act and to clause VII of the Instrument of Instructions to Governors, the Ministers should formulate their own policy in regard to transferred subjects, and that it should rest with

the Legislative Council to decide whether that policy should be accepted. If the Ministers were defeated in the Legislative Council, their place would be taken by other Ministers drawn from the victorious opposition, and these other Ministers, possibly after a general election, would be required to accept responsibility for the alternative policy favoured by them. And as the electorate and the Council became accustomed to the exercise of responsibility, more and more subjects would be transferred until completely responsible government was attained. The retention of the official block in the Council, however necessary it may have been for other reasons, was an obvious difficulty in the way of the intention of the authors of the Government of India Act. They thought that the difficulty might be overcome by giving the officials in the Council freedom to speak and vote as they chose. But ordinarily this course is not possible. The decisions of the Ministers are the decisions of Government. The officials in the Council are officers of Government. Many of them are directly subordinate to the Ministers. And it seems to us quite unthinkable that officers of Government should be at liberty to oppose the proposals of Government in the Council. Possibly the officials might have been required to remain neutral when transferred subjects were being discussed in the Council. But if this course had been adopted, other difficulties would have arisen, and constant resort to the use of extraordinary powers would have been necessary. It is not too much to say that only the existence of the official block has enabled the Government to carry on without serious difficuty. In the first Council the Ministers' party consistently voted against Government, and both on the reserved and the transferred side Government relied on the support of a combination of the official party and of members drawn from other parties in the Council. In the second Council new Ministers were appointed, and the Government was carried on by means of a working arrangement between their party and the official members. The Ministers could always rely on the support of the officials, and Government could usually rely on the support of the Ministers' party in respect of reserved matters. The two parties depended one upon the other. For as has already been mentioned, the officials are only a small proportion of the total strength of the Council, and the Ministers' party, though naturally the strongest party in the house, would not ordinarily have had a majority except for the support of official and nominated members. One result of this arrangement has already been mentioned. For obvious practical reasons it has been necessary to refrain from difficult and contentious legislation. Otherwise, as the record of the Legislative Council to which we have already referred shows, it has smoothed the path of Government. But it has obscured the responsibility of the Legislative Council and the electorate for transferred subjects, and no doubt the existence of the official block in the Council has helped to retard the formation of a proper party system. Thus the expectation that the first stage of the reforms would prove a period of trial and of training in responsible government within the transferred sphere and would furnish the Commission with data for decision of the question whether further advance could safely be made has not been fulfilled in Burma.

6. In other respects also the supply of material for the Commission is not very extensive. One of the most important subjects for enquiry is the growth of education in Burma and the measure in which the electorate has given evidence of an active and intelligent use of the

franchise. On the more general question we have little to say. A memorandum on the subject has already been submitted, and there is a special Committee enquiring into the matter. The main facts are well known. In literacy Burma is ahead of other provinces, but apart from the doubt whether literacy by itself is a satisfactory qualification for the franchise, there is reason to believe that the literacy is not much more than skin deep. For every five pupils in the lower primary standards, there is only one in the higher primary standards, and education in any real sense of the word cannot be said to be widely diffused. This was the position six years ago, and though new elementary schools are being opened every year, it is impossible to suppose that six years have made much change. Nor do new schools touch the problem arising out of the fact mentioned above—namely that so large a proportion of the school-going population do not pass beyond the second standard. Probably the only remedy is compulsion, but financial considerations have hitherto prevented the Government from embarking on this measure. Similarly it was admitted before the Reforms that in Secondary and University education Burma was rather behind other provinces, and here again there has not been much change. The progress of Secondary education is hampered by the absence of adequate arrangements for the training of teachers, this being another reform which for financial reasons the Government has not been able to introduce. This defect naturally hampers the University founded eight years ago. Nevertheless the University is doing good work, and there is no doubt that in time it will make an impression on the problem of the intelligentsia. But in the meantime the problem is a serious one. In a sense Burma is essentially a democratic country. There is no caste, and there is no counterpart in Burma to the intellectual superiority of the Brahmins in Madras. There is no landed aristocracy. There are in fact no natural leaders, and it is no doubt mainly due to this fact and to the comparative backwardness of higher education in Burma that so far the opportunities afforded by the Reforms have brought out few outstanding personalities. A more serious result is that in the districts there are not many men of substance and knowledge to whom the people can look for guidance in political matters, and this fact also hampers the progress of Local Self-Government.

7. Political training, that is training in the active and intelligent use of the franchise, has not proceeded very far. The qualification for the vote is low ; sex is no disqualification ; and the franchise is broadly based. The statistics in Part III of the General Memoranda show that 1,821,247 voters were registered at the 1925 election or 16·4 per cent. of the total population and 30·3 per cent. of the male population. At that election however only 17 per cent. of the voters went to the poll in contested constituencies, and the corresponding figure (20 per cent.) at the 1928 election showed only a small improvement. Had every constituency been contested, and had the same proportion of electors gone to the poll, the number of voters would have been approximately 360,000 or 3·3 per cent. of the total population. So far therefore the electorate has proved itself lethargic, nor is there much evidence of any widespread interest in the proceedings of the Legislative Council or of an intelligent exercise of the vote There are practically no sales to the public of the Proceedings of the Legislative Council, nor are reports of the debates widely spread among the electorate through the medium of the public press.

For as has been stated in Part I of the Memoranda, the total circulation of Burmese newspapers in the province amounts only to 14,000 copies. The electorate can be swayed by suggestions that religion is in danger, that foreign rule is burdensome, that taxation is heavy, and that therefore the proper course is to vote for the candidate whose programme is to oppose the Government. Such suggestions are constantly made and no doubt have obtained credence among a considerable section of the electorate. But there is no real grasp of the political problems of the province, and except in so far as appeals of the kind just mentioned carry weight, it is fair to say that voting tends to be based on personal influence rather than on political considerations. An encouraging sign of the last election however was that an important party did come forward with a proper political programme. But there is no escape from the conclusion that so far real political consciousness has not been widely aroused, and that the electorate especially in rural constituencies is politically ignorant and lethargic and has very little conception of the functions of the Legislative Council. This is another factor which has militated against the formation of a proper party system. Parties or rather groups, it is true, exist in the Legislative Council, but their roots do not go down into the constituencies. Indeed the tie between the member and his constituency, particularly if it be a rural constituency, is weak. Constituencies are not nursed in the same way as in England. Members do not make a practice of visiting them periodically and of making speeches to their supporters. Valuable opportunities of informing and training the electorate are thereby lost, and the parties have little organized backing in the constituencies. They can hardly be said indeed to represent the adhesion of many minds to the same opinions.

8. Nor again is the record of local self-government in Burma very helpful. Municipal Committees indeed are well established institutions. But the majority of municipal towns in Burma are of small size, the average population (if we leave Rangoon and Mandalay out of account) barely exceeding 12,000. Towns of this size are scarcely big enough to support the structure of municipal administration, and the finances of the committees are hardly adequate for the services they have to perform. Nor can it be said that the committees as a whole have not increased taxation. In the nine years ending 1926-27 municipal taxation in Burma increased by 69 per cent. and the incidence per head of population by 44 per cent. If therefore the standard of municipal comfort in most municipal towns in Burma is low, it is not altogether the fault of the Municipal Committees and it is also to be noted that an increasing interest is being taken in municipal elections. In 1924 44 per cent. of the voters went to the poll. Nevertheless after all allowances have made, the record of the Municipal Committees must be written down as disappointing. As the detailed memorandum shows, in many committees financial control is weak, the accounts are badly kept, and the standard of administration is not very efficient. Similarly the District Councils have hardly made good, but it would be unfair to judge them harshly. They are quite new bodies. Indeed, the Act which called them into being was passed only in 1921. Moreover, they began with an initial handicap of a serious character. Before 1921 the District and District Cess Funds had been managed by the Deputy Commissioner without even the assistance of an Advisory Committee. Thus the District Councils were not evolved out

of some previously existing analogous body, and the members of the new Councils were, speaking generally, entirely without experience of affairs. Yet the Councils began as almost entirely elected bodies, with an elected chairman who as a rule was equally inexperienced. Thus the experiment was a bold one, nor from the beginning had it much chance of success. The theory was that the Councils would delegate powers and make over funds to the Circle Boards, and that these Circle Boards would carry out much of the detailed executive work of the Councils. But this expectation has not been fulfilled. The Circle Boards hardly have any life at all. They exist mainly for the purpose of electing the members of the District Council. Thus the District Council retains the administration of its affairs in its own hands, unassisted by any subordinate local authority. But the District Councils' jurisdiction usually extends over a large area of sparsely populated country, in which morever, as a general rule, communications are bad. The actual figures are as follows. The average area under the control of a District Council is 2,750 square miles. The average population of this area is 313,777 or only 114 to the square mile. Each councillor excluding co-opted councillors) represents an average of 15,280 persons spread over an area of 134 square miles. Thus it is difficult for a District Council, unassisted as it is in practice by subordinate local bodies, either to have that close local knowledge of local affairs which it is supposed to have, or to maintain close contact with the people whom it is supposed to represent and for whose benefit it is supposed to exist. An equally serious handicap exists in the method of financing District Councils. They have certain resources of their own in the shape either of the taxes they are empowered to impose (including Land Cess in Lower Burma) or of market rents and the like. But their normal income, except in one or two cases, does not suffice to meet their normal expenditure, and they are given annual contributions from Government so calculated as to enable them just to balance their budgets. The theory is of course that any money they require for increased expenditure on new or improved services will be raised by them by new taxation. But the theory does not work out in practice. They are accustomed to rely on Government for a large part of their income. New taxation is unpopular, and it is much easier to apply to Government for further aid in order that they may finance such improvements to existing services or such new services as they may desire to introduce. In other words, the present system of finance is demoralising. The District Councils have little incentive to rely on themselves or to meet local needs by local taxation. The result of these factors is seen in the little interest taken in the elections. In 1925, in contested elections, only 6 per cent. of the voters went to the poll. Here again, as the detailed memorandum shows, the management of Council finances is defective and the general standard of efficiency low, and there has been little training in rural self-government.

9. In the foregoing paragraphs an attempt has been made strictly to apply the criteria laid down in paragraph 264 of the Report on Indian Constitutional Reforms. The conclusion to which our analysis points is just what might have been expected having regard to the profound nature of the constitutional changes made by the Reforms Scheme and to the fact that that scheme has been in operation only for six years. If therefore Lord Chelmsford and Mr. Montagu were correct in the emphasis they laid on the growth of capacity and responsibility in the

electorate as a condition precedent to political progress, it can hardly be said in Burma that that condition has been fulfilled. Nor can it be said that the present form of government is so unsatisfactory and so difficult to work that on that ground alone change is necessary. Admittedly it is not a perfect form of government, but at any rate in Burma it has worked not unsuccessfully. The Commission however may take the view that whether it can be justified or not by considerations such as those indicated in section 84A of the Government of India Act, further constitutional advance is a matter of political necessity. And the view may also be taken that the failure of dyarchy to work successfully in some provinces and the disrepute into which it has fallen as a constitutional device among most sections of Indian political thought render change necessary. And if change is necessary, it might reasonably be argued that it must take the form of advance in the direction of greater responsibility. For it is neither possible nor desirable to go back upon the announcement of August 1917 that it is the object of His Majesty's Government ultimately to establish completely responsible government in British India, nor is it possible or desirable in the provinces to curtail the measure of advance which has been given or to move back towards autocracy. And if the Commission hold that further advance in Indian provinces is a matter of political necessity, we hold that equally as a matter of political necessity the same advance should be made in Burma. We propose therefore to indicate briefly the lines on which in our opinion, assuming that advance must be made, advance might be made in Burma.

10. In the event of Burma remaining a province of British India, the ultimate aim is that it should have what is usually known as provincial autonomy under the Central Government. If Burma is separated from India, the goal becomes a more ambitious one. It is that there should be full responsible government in Burma as an integral part of the British Empire. " Provincial autonomy " is a term which is not very easy to define. If it means that there should be an absolute delimitation of central and provincial spheres, and that within the provincial sphere there should be completely responsible government within the province, it is doubtful whether the ideal can ever be realised in British India. For the spheres of the Central and Provincial Governments cannot be divided into watertight compartments. Certain laws, for instance, must be uniform for all British India. Even though therefore they regulate provincial subjects, they must be passed and amended by the Central Government. Again the Central Government must be responsible for defence and for the army, and that means that ultimately it must be responsible for the internal security of the provinces. But the necessity for limitations of full provincial autonomy is recognised, and it is generally admitted that even after the Central and Provincial spheres have been demarcated certain powers of intervention and concurrent legislation must be left to the Central Government. And " provincial autonomy " in the sense in which it is generally used in India means that subject to these reserved powers, all matters appertaining to the provincial sphere including law and order will be made over to the control of Ministers responsible to the Legislative Council and through it to the electorate. The Executive Council will disappear as also the official block from the Legislative Council. The Governor, except in so far as he may be the medium through which such measure of control as may be left to the Central Government is exercised, will be a constitutional Governor. A

Public Service Commission may be established. But strictly speaking even this measure will be dependent on the vote of the Legislative Council, and even if a Public Service Commission is established, the Services will otherwise be under the complete control of the Provincial Government.

11. If we have correctly defined provincial autonomy in the sense in which the term is commonly used in India, it seems obvious that the stage has not arrived at which it can safely be introduced. The electorate is too inexperienced, and in the Council there is as yet no sufficient number of men with the necessary knowledge and experience of administration and its problems. Checks and safeguards are necessary. If this conclusion is accepted, the problem is what checks and safeguards should be imposed, and how far subject to them an advance can be made in the direction of provincial autonomy.

12. We are not in favour of advance merely by way of transfer of further subjects. There is not much scope in this direction in Burma, nor do we think that this kind of advance would be useful. Nor are we in favour of any solution which would give an elected legislature complete control over certain subjects and would remove others (such as law and order) entirely from its purview. We doubt whether such an arrangement would work well. The mere fact that the Legislative Council had been excluded from all concern with so important a subject as law and order would lower its status, would be resented and would make for irresponsibility in respect even of the subjects made over to it. We doubt also whether the distinction between the two halves of the Government would be generally understood, and if not, the reserved half of the Government would be in respect of transferred subjects perilously near a position of responsibility without control. In our view, if Burma remains a province of British India, the aim should be to get away as far as possible from the implications of the preamble to the Government of India Act, 1919, which are so much resented. The idea that the people of Burma are definitely on their trial as to their fitness for self-government should be abandoned. For once an advance towards self-government has been made it is impossible to go back, and it is almost equally difficult for any long period to remain stationary. And it seems useless to maintain the position that at stated intervals an examination will be made, progress will be appraised, and a judgment formed as to fitness for further advance. Successful constitutions grow; they are not constructed in stages. At first checks and safeguards will be necessary, but it may be hoped that they will gradually fall into abeyance. In this view we think that the aim should be firstly to devise a workable form of government, secondly as far as possible to make it a unitary government, thirdly to transfer as much responsibility to the Legislative Council as possible, and fourthly if possible to provide the machinery whereby the constitution may develop into such measure of provincial autonomy as is possible in the conditions of British India.

13. If it is accepted on the one hand that an advance should be made and on the other hand that that advance must fall short of complete provincial autonomy, it is obvious that no form of government can be devised which is free from theoretical objection. Nor do we think that we can usefully attempt to put up a complete scheme for a new constitution, especially if we are right in our surmise that however differently the present constitution may have worked in the different provinces, the same measure of advance must for practical reasons be accorded to all.

For a Local Government can survey only conditions in its own province. Its outlook therefore is more limited than that of the Commission, and all that it can usefully do in our opinion is to sketch the lines on which it thinks that advance might be made in its province in the hope that its suggestions or some of them may be of use to the Commission when it comes to frame its recommendations for constitutional development in the provinces generally

14. We have referred to the need for checks and safeguards. The need for some of these checks is self-evident. As long as there is a Central Government in India as well as Provincial Governments, the Central Government must have power to safeguard the administration of Central subjects and to decide questions arising between the provinces. Also it seems clear that in the general interest of India it must have control over the raising of loans by Provincial Governments. Provision will of course be made for control in matters of this kind and for control by the Secretary of State in matters of Imperial concern, and we propose to make no further reference to control of this nature. The question of immediate practical importance is what restrictions Parliament ought to impose on full responsible government in the Provincial sphere, the assumption being that it will desire to make as forward an advance towards responsibility as possible. Speaking generally, the position under the present Government of India Act is that Parliament retains its powers of superintendence, direction and control over all except certain specified " transferred " subjects. In respect of these transferred subjects it has, subject to certain safeguards, relaxed its powers of control. The powers retained by Parliament and the safeguards which it has imposed are secured by provisions of law or of statutory rules, falling under two main descriptions, namely those which fix the composition of the Executive Government and of the legislature and those which regulate the action of the Government and the legislature. We will deal later with the composition of the Executive Government and the legislature. As regards provisions of the second description, obviously it will not be possible to dispense with them altogether, although we do not think it necessary to maintain, at any rate in form, the present distinction between reserved and transferred subjects. The important thing in our opinion is that Parliament should define by Statute the essential requirements which ought to be observed by the Provincial Government in the discharge of its functions, and it will also be necessary to consider what machinery should be provided to enable Parliament to enforce to such extent as it may consider necessary the observance of those requirements. Naturally the requirements should be as few as possible and should be limited to those which any Government might be reasonably expected to observe. On this assumption, we should define the essential requirements of Parliament as below :—

(*a*) the maintenance of the safety and tranquillity of the province and of all parts of it ;
(*b*) the maintenance of the financial stability of the province ;
(*c*) the maintenance of efficient Public Services ;
(*d*) the prevention of unfair discrimination in respect of race, class or religion and in matters affecting commercial and industrial interests.

As regards (*d*) we may remark parenthetically that occasions for the enforcement of the requirement in respect of racial, religious and class discrimination are not likely to be frequent in Burma. We have

no doubt however that in Indian provinces the provision of a safeguard of this kind is essentially necessary, and in Burma also there are minority communities in the shape of the Indian, European and Anglo-Indian communities.

We have also considered whether the maintenance of canons of financial propriety or the maintenance of standards of financial integrity should not be included in the essential requirements of Parliament. They are of great importance, but a requirement of this kind would not be capable of precise statutory definition, and for that reason it might be advisable to omit it.

The final requirement of Parliament should be that the King's Government must be carried on, and Parliament should reserve a statutory right to intervene for the purpose of preventing a breakdown of the administration.

15. In dealing with the question what machinery should be provided to enable Parliament to enforce its requirements, we have two preliminary remarks to make. In the first place, we have considered and rejected the suggestion that the main safeguard on which Parliament should rely should be the institution of a Second Chamber in Burma. So long at any rate as Burma remains a province of the Indian Empire, we are not in favour of this solution. Personnel would be a difficulty. There would be little work for a Second Chamber. It would complicate the machinery of Government, and since its functions would be mainly of the revising and delaying order, it would not be a very effective check. We contemplate that Parliament should definitely lay down either in the Statute or in Statutory Rules what its minimum requirements are, and that it should reserve power also by Statute to enforce those requirements. And we consider that the agency by which those requirements are to be enforced must primarily be the Governor. But it is a question for consideration, and this is the second preliminary remark which we wish to make, whether Parliament should retain the same powers in respect of all its requirements. A simple illustration will explain our meaning. In the succeeding paragraphs of this memorandum we propose to give the Governor certain powers of overruling his Cabinet, of certifying Bills, or of restoring demands. We do not think that Parliament can divest itself of its responsibility for the maintenance of the safety, tranquillity and financial stability of the province, and we are clear that where these matters are essentially affected the Governor should have powers to make his responsibility effective. Logically it might be held that since Parliament will specify in the Statute only essential requirements, similar powers should be conferred on the Governor in respect of any measure which in his opinion essentially affects his responsibility for the fulfilment of any of the essential requirements of Parliament. But a power of this kind would be a very wide power, and provisionally, we are of opinion that in respect of requirements other than those relating to the maintenance of the safety and tranquillity of the province and of its financial stability less complete checks should be impossed.

16. In the first place, as we have already indicated, whatever the constitution of the Cabinet may be (and this is a question to which we shall refer later) we think that powers should be reserved to the Governor analogous to those contained in section 50 (2) of the Government of India Act. The Governor should be given power on the one hand to require his Cabinet to adopt any measure which in his opinion

is essential for the safety and tranquillity of the province or any part of it or for the financial stability of the province, and on the other hand to suspend or reject, in whole or in part, any measure which in his opinion essentially affects the safety and tranquillity of a province or any part of it or the financial stability of the province.

17. On the legislative side—

(*a*) there should be statutory provision corresponding to clause 80A (3) of the Government of India Act ;

(*b*) section 81 of the Act should be retained ;

(*c*) the Governor should have power to reserve Bills for reasons to be defined in Statutory Rules which Rules would cover the requirement specified in paragraph 15 (*d*) above ;

(*d*) the Governor should also be given powers corresponding to those now contained in section 72D (4) of the Government of India Act, the words "financial stability of the province" being added to "safety and tranquillity," and

(*e*) finally the Governor should be given a limited power of certifying Bills provided that he certifies that the passage of the Bill is essential to his responsibility for the safety, tranquillity or financial stability of the province.

18. In matters of finance the provisions of section 80c of the Government of India Act should be retained. Certain heads of expenditure should be excluded from the annual vote of the Assembly on the lines of section 72D (3) of the Government of India Act, preferably by the device of a Consolidated Fund, and it might be provided that other items could be added to the Fund by the vote of the Council. Finally the Governor should be given limited powers of restoring a demand. The power should be absolute if the Governor was prepared to certify that the demand was essential for the discharge of his responsibility for the safety, tranquillity and financial stability of the province. In addition we consider that he should be given power to restore any other demand temporarily until it could be put up again either to another meeting of the same Council or to a new Council. If it were rejected a second time the rejection would be final.

19. The question of the Services is difficult. It will be for Parliament to decide whether it is prepared to relax control over the two Security Services, the Indian Civil Service and the Imperial Police Service. Theoretical considerations point to the advisability of such relaxation. On the other hand a proportion of Europeans of high quality is still essential in those Services, and it is doubtful whether they will be obtained unless the two Services remain under the control of Parliament. Provisionally therefore we are inclined to the opinion that this control should be maintained for some time longer. The salaries of officers appointed by the Secretary of State will be included in the consolidated fund if one is established, and they will retain the existing rights of appeal. For the remaining Services (except in so far as they contain officers previously appointed by the Secretary of State) the main safeguard must lie in a Public Service Commission, and we consider that there should be definite statutory provision to the effect that in any province which is not willing to accept the jurisdiction of the existing Public Service Commission, a separate Public Service Commission must be established. A Public Service Commission cannot of course regulate transfers or interfere in the day-to-day administration of services entrusted to its charge, but it should serve to prevent the worst abuses and for

the rest reliance must probably be placed on the personal influence of the Governor. If a consolidated fund is established, it would be open to the Legislative Council to include in it the standing charges of established Services and Departments, and if this is done, it will be an additional safeguard.

20. The effect of these suggestions will be that Parliament, through the Government of India and the Governor will retain ultimate powers of control in matters essentially affecting the safety, tranquillity and financial stability of the province. And safeguards, limited perhaps but as complete as in the circumstances it seems possible to devise, have been suggested for the Services and in respect of Bills which infringe the principles stated in clauses VII (3) and VII (5) of the Instrument of Instructions. At the same time the proposals involve a considerable step in advance. The theory of the present Government of India Act is that Parliament retains its powers of superintendence, direction and control except in respect of such subjects as may be specified in rules under the Act. Our proposals reverse the process. They contemplate that control should be relaxed except in respect of requirements specified either by Statute or by Statutory Rules, and moreover the powers of intervention reserved to the Governor will be exercised only within limits strictly defined by the Statute.

21. We now come to safeguards of the first description referred to in paragraph 15 above, and we deal first with the constitution of the Executive Government. The position that we have arrived at is that the limitations on responsibility will for the most part be defined. For instance, the Governor shall reserve Bills which infringe certain requirements, and a Public Service Commission must be established by law. The only wide powers reserved to the Governor relate to matters essentially affecting the safety, tranquillity and financial stability of the province. The object is to go as far as we can safely go in the direction of responsible government, and logically it might be argued that subject to the limitations specified above there should be responsible government in the province. That is to say, the Executive Government should consist of a Governor and Ministers. The Ministers should all be elected members of the legislature, and subject to the limitations specified, they should be responsible to the Council and through the Council to the electorate. It is true that the Ministers would have little experience of administration, but the element of experience would be supplied by the permanent officials, and in addition there might be a Financial Adviser who would attend meetings of the Cabinet and would take part in the discussions but would not have the right to vote. We admit that this plan would be logical and in accordance with constitutional theory. Further it has the additional advantage that if the convention can be built up that the Governor's reserved powers in respect of the safety, tranquillity and financial stability of the province should not be brought into play, provincial autonomy would automatically be attained. But there are practical considerations on the other side. Though it is proposed in form to abolish the distinction between reserved and transferred subjects, yet in the scheme outlined above Parliament does retain ultimate control over measures affecting seriously law and order and finance. If the Executive Government consisted merely of a Governor and Ministers chosen from the elected members of the legislature, the burden on the Governor would be very great, and there would be constant danger of friction or even of a deadlock. It would strengthen

the position of the Governor and help him properly to discharge his responsibilities if at least one other member of the Cabinet were an official. And also it would be of great assistance to the non-official members of the Cabinet who normally would not have much, if any, previous administrative experience. Hitherto the advice and knowledge of official Members of the Executive Council have been at their disposal in all important matters requiring joint deliberation, and the withdrawal of that assistance might embarrass them. We are inclined to think therefore that this Executive Government should consist of a Governor and four Ministers, and that of the four Ministers not more than one should be an official. The rest should be elected members of the Legislative Council. In the Cabinet the will of the majority should prevail, but as proposed in paragraph 17 above the Governor should be given strictly limited powers of overruling his Cabinet. The Ministers should be appointed by the Governor and should hold office at his pleasure, but it should be provided that the official Minister should not ordinarily be allowed to hold office for more than five years in all. There should be joint responsibility among the non-official Ministers. Thus there would be a unitary government with a non-official majority.

22. A similar point arises in respect of the Legislative Council, namely whether the official block should remain either at its present strength or at a reduced strength or whether it should be eliminated. If the Executive Government apart from the Governor consists entirely of Ministers drawn from the elected members of the Council, obviously the official block should be eliminated from the Council. Even if an official member of the Cabinet remains however the question is not free from doubt, and the arguments are evenly balanced. On the one hand the presence of the official block tends to retard the growth of proper parties and tends also to irresponsibility. Non-official parties instead of ranging themselves one against the other and coming forward with definite programmes on which to seek the support of the electorate are apt to bid for power by securing the support of the official block. And parties out of power, often having no hope of defeating the combination against them, tend either to disintegrate or to oppose merely for the sake of opposing Government. On the other hand, the main cause of the stunted development of a party system lies deeper in the ignorance of the electorate, and it will be a long time before the electorate becomes fully alive to its responsibilities. Until it does so there can be no really responsible government, and advance even to the extent we have advocated must be attended with risks. It would do something to minimize those risks if there were a small nucleus of official members in the Legislative Council, and it would lessen the burden on the Governor. Moreover, the presence of the official members would ensure that issues arising out of the subjects under debate would be clearly set out to the Council, and generally the retention of the official block would help to make the system of government proposed workable. On the whole, while realising the objections, we would prefer to retain the official block. But it might be provided that if three-quarters of the Council were present and two-thirds of those present voted for the elimination of the official block, and if the Governor and Viceroy agreed, the official block should be removed. In that event the official Minister would also be replaced by a non-official from among the elected members of the Legislative Council. The official Minister might then as already voted become a Financial Adviser to the Government who would attend

meetings of the Government and would advise on financial matters but who would have no right to vote.

23. We do not think that any further elaboration of our proposals is necessary. As we have said, we admit that they are open to theoretical objections. All we claim for them is that we believe that the form of government we have proposed, while it represents a considerable advance in the direction of responsibility, could be worked in Burma.

24. At this stage we do not think that we can usefully formulate proposals as to what form of government should be introduced in the event of Burma being separated from India. We have already mentioned some of the considerations which it will be necessary to take into account, namely the enlargement of the responsibilities of the Government of Burma, the direct relations with Parliament into which it will be brought, the fact that the Government of Burma will unite in itself functions which in British India are divided between the Central and the Provincial Governments, and the further fact that in respect of some of these functions the Burma Legislative Council enjoys a measure of responsibility which so far has not been accorded to the Indian Legislature. It may not be possible therefore merely to copy in Burma whatever form the Central Government in British India may assume as the result of the Commission's recommendations. Since however the goal in both countries will be the same, developments in the Central Government in India may influence development in Burma, and that is the reason why we think that we ought to have some idea of what those developments are likely to be before we make proposals for Burma. But there is no reason to suppose that constitutional advance will be any less rapid in Burma than in India by reason of separation. On the contrary, not only will the immediate effect of separation be greatly to widen the interests both of the Executive Government and of the Legislative Council to the gain of political life in the province, but also, as we have shown in our Memorandum on Separation, by separation the constitutional problem of Burma will be greatly simplified, and we see no reason why as great an advance towards responsibility should not be made in Burma as in the Central Government of British India.

G.B.C.P.O.—No. 377, Chief Secy., 21-1-1930—1000.

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